

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed re: inventory review notes	0.9	390.00	351.00
02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Financial Systems business process controls from earlier meeting.	2.1	280.00	588.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accounts receivable for Energy & Chassis	0.8	200.00	160.00
02/21/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 3 non US pension plans	3.9	490.00	1,911.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented operations testing auditory procedures applied to specific transactions at Delphi Product & Service Solutions	2.4	270.00	648.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes for Delphi Products and Service Solutions accounts receivables testing	2.5	240.00	600.00
02/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Saginaw Inventory reliance testing workpapers	3.2	450.00	1,440.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of return of material selections	1.9	240.00	456.00
02/21/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed internal audit reports received from Delphi's Corporate Audit Services to K. Fleming for review and file copies	0.8	100.00	80.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property, plant and equipment with C. Alsager for Energy & Chassis	0.3	200.00	60.00
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended follow-up meeting with client to obtain documentation for headquarters financial reporting controls	1.0	360.00	360.00
02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Verified cross referencing for cash testing	1.3	200.00	260.00
02/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created updated Delphi headquarters pension and other postretirement benefits open items list	2.8	200.00	560.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed supports for journal entry testing from L. Richardson, Accounts Receivable	0.5	280.00	140.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with J. Arle and J. Gilkes to discuss fraud risks within Delphi	1.0	390.00	390.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions on split between pre and post petition liabilities with Delphi staff	1.7	240.00	408.00
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting controls	3.5	360.00	1,260.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Documented Delphi 's compensating control matrix in relation to Ineffective controls identified in Deloitte's business process audit to date	3.4	525.00	1,785.00
02/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: Thermal and Interior internal control testing	1.0	480.00	480.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with T. Wisniewski re: property tax accrual recorded for Delphi Steering as of year end	0.6	270.00	162.00
02/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and updated open items list and status for Financial Reporting and Inventory	2.2	280.00	616.00
02/21/06	KOSONOG, MICHAEL S	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed review of Segregation of Duties workpapers	4.0	525.00	2,100.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Headquarters' Control Deficiencies Report	2.0	280.00	560.00
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with client to walkthrough process for headquarters financial reporting controls	2.8	360.00	1,008.00
02/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/21/2006	3.5	290.00	1,015.00
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed testing documentation for headquarters financial reporting controls	1.4	360.00	504.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with J. Lamb to discuss Accounting and Disclosure of Restructuring.	1.0	360.00	360.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and debriefed from the meeting on risk of fraud within Delphi	1.8	390.00	702.00
02/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation related to expenditure business cycle	3.5	280.00	980.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audit support obtained from client in regards to plant accruals at Delphi Product & Service Solutions	3.3	270.00	891.00
02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and worked on project closure adjustment.	2.9	200.00	580.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Drafted memo re: updated excess and obsolete reserve for compressors at December 31, 2005	1.6	440.00	704.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed process memos for Incentive Compensation and Posting Entries.	0.5	360.00	180.00
02/21/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Wrote actuarial memo evaluating Mercer's workers compensation report	0.8	525.00	420.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reconciled account 1880 to supporting detail	2.1	240.00	504.00
02/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: special tools amortization and adjustments for Fiscal Year 2005	1.1	390.00	429.00
02/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of process related to vendor master file changes	0.8	280.00	224.00
02/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with S. Szalony re: special tools adjustments and restatement entry for Fiscal Year 2005	0.9	390.00	351.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audit support obtained from client in regards to pre-petition liabilities at Delphi Product & Service Solutions	0.4	270.00	108.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury commodities management trade review walkthrough testing	0.9	480.00	432.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury information for segregations of duty follow up for tier 3 testing	2.0	525.00	1,050.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on workpaper 5455 related to price testing after obtaining the cost cards for several materials selections from J. Yuhasz.	2.9	250.00	725.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated audit open items listing for distribution to Delphi	0.6	490.00	294.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for the Accounting & Disclosure of Restructuring walkthrough.	0.5	360.00	180.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented rebate testing procedures based on the supporting audit evidence of the journal entries received from the client	1.2	440.00	528.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes based on follow up inquiry with the Delphi Steering personnel	1.7	270.00	459.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated journal entry testing based on findings from discussion with G. Naylor Accounts Receivable and C. High, Finance Manager	1.3	280.00	364.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated documentation for final accounts receivable audit procedures for Energy & Chassis	1.7	270.00	459.00
02/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at selected non-US units	0.9	390.00	351.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable with C. Alsager for Energy & Chassis	0.4	200.00	80.00
02/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Deloitte Independent Validation Program for Expenditure	2.1	290.00	609.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed fee application dataset exports, group 1	0.2	490.00	98.00
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Tested and prepared manual workpapers for headquarters financial reporting controls	2.5	360.00	900.00
02/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and discussed with M. Stamenkovic re: testing approach and property disposal issue	1.8	390.00	702.00
02/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed review of Saginaw Inventory reliance testing workpapers	2.3	450.00	1,035.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed interim audit procedures for accounts receivable for Energy & Chassis with K. McCoy	0.4	270.00	108.00

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02/21/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with J. Peterson re: current datasets and categorizations	0.4	375.00	150.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status of accrued liabilities and other asset testing for Headquarters ledger	1.3	490.00	637.00
02/21/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed certain accounting items at Thermal and Interior division	2.5	650.00	1,625.00
02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year's model audit program for cash testing.	2.1	200.00	420.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up email to S. Bartberg, Manager of Sales and Administration re: responses on open items	0.1	280.00	28.00
02/21/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated consolidated report with three additional division codes and researched the possible trial balance codes or division codes needed to be include in the analysis	1.0	280.00	280.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed prior breakdown calculation documented by S. Reinhart, OSA Manager for fourth quarter analytical work paper	0.5	280.00	140.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: return of materials selections that did not have return material authorization forms for Energy and Chassis selections	0.9	240.00	216.00
02/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Initiated reliance testing of Treasury Control Activity	1.0	290.00	290.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated warranty spreadsheet for explanations received from quality control engineer for Energy & Chassis	0.6	270.00	162.00
02/21/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed US and non-US pension and Other Post Employment Benefit (OPEB) results for FAS 87/88/106	3.0	710.00	2,130.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented core return testing procedures for the Delphi Steering division	1.1	270.00	297.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with G. Naylor, Supervisor of Accounts Receivable regarding Power and Signal	1.0	280.00	280.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in a discussion with A. Bianco about segregation of duties audit	0.2	525.00	105.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed management's memo re: statement of financial accounting standard no. 112 for jobs bank related expense as of December 31, 2005	0.6	440.00	264.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated the open items list for changed status of Energy and Chassis items	1.5	240.00	360.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for construction work in progress testing of Energy & Chassis	1.1	200.00	220.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed staffing model for Delphi product and services division	0.3	525.00	157.50
02/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Organized and drafted notes related to fraud risk meetings	1.4	650.00	910.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: corporate and headquarters business cycle audit	0.6	480.00	288.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with K. McCoy to discuss daily priorities for Energy & Chassis	0.2	270.00	54.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Evaluated and provided guidance on trial balance reconciliations for fourth quarter	0.5	270.00	135.00
02/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of services selection for Other Comprehensive Income study	3.9	270.00	1,053.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared confirmation for Cooler Air licensing contract with Thermal and Interior	0.7	270.00	189.00
02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers based on documentation received from R. Hof	1.2	280.00	336.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with J. Lowry and C. High re: the foreign exchange gain or loss	0.8	250.00	200.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Provided guidance on depreciation testing for Delphi fixed assets to Delphi Products and Service Solutions	0.6	270.00	162.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented responses to follow up request for sales detail testing procedures	3.3	270.00	891.00

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02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on special tools leadsheet	2.5	200.00	500.00
02/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi headquarters pension benefits for Portugal entity	1.9	200.00	380.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compared standards used for 3A analytical for third quarter and fourth quarter	0.5	280.00	140.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and closed manager review notes for Delphi Steering interim and final work performed	1.7	270.00	459.00
02/21/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing and submitted to Deloitte Detroit	1.8	240.00	432.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated review notes on the other income and expense report	0.8	250.00	200.00
02/21/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Jim Whitson (Chief Tax Officer)	1.0	750.00	750.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Requested samples and discussed required information for Headquarter's Expenditure testing with D. Buyer	1.5	280.00	420.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Tied manual workpapers for the Headquarters' purchasing area to the supporting documents	0.5	280.00	140.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed evidence provided for inventory price testing at Thermal and Interior	0.9	270.00	243.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with L. Jones, Special Project regarding Asset Impairment loss	1.2	280.00	336.00
02/21/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts payable program changes with K. Urek	0.2	450.00	90.00
02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised special tools amortization workpaper	2.0	200.00	400.00
02/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised open items tracking for income tax audit	0.7	525.00	367.50
02/21/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the data preparation procedure and the journal entry testing memo for SAP system for fourth quarter	3.1	280.00	868.00
02/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/20/2006	2.5	290.00	725.00
02/21/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed time data, dataset 1, for December and January monthly statements	3.5	375.00	1,312.50
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Contacted N. Leach for testing of proof of payment	0.6	250.00	150.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Accounting and Disclosure of Restructuring walkthrough.	1.0	360.00	360.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed staffing model for Energy & Chassis division	0.5	525.00	262.50
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed status of all areas to determine testing approach for Delphi Steering	0.4	270.00	108.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krauseneck re: contract cancellation control procedures	0.5	270.00	135.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final inventory workpapers for Steering division based on the results of testing procedures performed	1.3	240.00	312.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed settlement of legal claims testing with E. Hoch	0.4	270.00	108.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for beginning balance testing of Energy & Chassis	1.2	200.00	240.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Made selections for the foreign exchange and commodities control testing	0.6	480.00	288.00
02/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated status of various issues on open items list	0.5	390.00	195.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented additional procedures re: cancellation claims for the Delphi Steering division	1.1	270.00	297.00

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02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed cost of sales and journal entry selections with Steering division staff	1.1	240.00	264.00
02/21/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts payable programs to determine scope of changes	1.1	450.00	495.00
02/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Developed audit plan for final testing procedures	3.4	390.00	1,326.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with T. Abramczyk re: treasury transaction execution follow up testing	0.5	480.00	240.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed senior manager review points regarding accounts payable at Delphi Product & Service Solutions	0.5	270.00	135.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Lewis and R. Marcola re: cost of sales analytical procedures and variance explanations	0.7	270.00	189.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to re: testing of settlement of legal claims expense for Energy and Chassis	0.4	240.00	96.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: cost of goods sold journal entry #103802603	0.7	240.00	168.00
02/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with J. Gilkes and D. Wohleen regarding fraud risks	1.0	650.00	650.00
02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized model audit program for cash testing	3.6	200.00	720.00
02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers based for financial systems business process controls.	2.7	280.00	756.00
02/21/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 10-K draft	1.3	650.00	845.00
02/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Saginaw Revenue benchmarking workpaper	2.5	450.00	1,125.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable aging for Energy & Chassis as of 12/31/2005	0.6	270.00	162.00
02/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for international sites	1.2	480.00	576.00
02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with R. Romie, to discuss interface processing controls and the splitter file.	1.1	280.00	308.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented pre and post petition liability support received from client for Energy & Chassis	1.4	270.00	378.00
02/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee cost business process testing re: Thermal and Interior division	1.4	480.00	672.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for liabilities based on results of testing procedures performed	1.9	240.00	456.00
02/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Financial Reporting testing for all controls where additional supporting documents were received	3.8	280.00	1,064.00
02/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed instructions for uploading the control audit tool templates with S. Potter	0.4	480.00	192.00
02/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Phone call with M. OHare regarding outstanding request for expenditure business cycle at Saginaw location	1.1	280.00	308.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and modified supplemental audit program re: post-petition liabilities	1.9	490.00	931.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updated open items list for areas under management	0.3	390.00	117.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended call with K. Ferrer re: the capitalization of maintenance costs and the special tooling adjustments recorded at the Delphi Packard division	0.5	440.00	220.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with A. Renaud re: request audit evidence supporting the journal entries recorded in conjunction with rebate agreements	1.0	440.00	440.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Hewlett Packard Toronto Data Center - Information security - logical	1.3	525.00	682.50

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02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers based on documentation received from C. Hewlett	0.9	280.00	252.00
02/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed and obtained support for material master file changes with Delphi contact R. Heath	0.6	280.00	168.00
02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open item listing for cash, debt, marketable securities, and inventory	1.6	200.00	320.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the Asset Impairment Analysis file for fourth quarter Analytical Review testing	0.6	280.00	168.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes related to JOBS and TLO employees	1.8	250.00	450.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tied account balances from workpapers to Hyperion and SAP system for Energy & Chassis	2.4	200.00	480.00
02/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed questions related to the new non-US income tax reporting packages with J. Erickson	0.8	390.00	312.00
02/21/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with John Arle (VP & Treasurer)	1.0	750.00	750.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to consider impact on the audit procedures	0.4	390.00	156.00
02/21/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed time data, dataset 3, for December and January monthly statements	3.4	375.00	1,275.00
02/21/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 4 non US pension plans	3.9	490.00	1,911.00
02/21/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited wire prepayment confirmations and provided to A. Bacarella for review	1.6	100.00	160.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Scheduled meetings to discuss Incentive Compensation and Posting Entries walkthroughs.	0.3	360.00	108.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed staffing model for Thermal and interior division	0.2	525.00	105.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open items list as of 2/21/06	1.2	280.00	336.00
02/21/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared questions for SAS 99 interviews	1.0	750.00	750.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for, called and received callbacks from plant contacts re: additions, disposal and construction work in progress testing for Energy & Chassis	1.4	200.00	280.00
02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized outstanding check procedure testing	2.4	200.00	480.00
02/21/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed company's accounting memoranda relating to Energy and Chassis	1.4	650.00	910.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Fringe Benefit Accounting walkthrough.	1.0	360.00	360.00
02/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated testing documentation for employee cost business cycle control testing	2.9	280.00	812.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from F. Nancet, Analyst re: explanation of variances	0.5	280.00	140.00
02/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi headquarters employee benefit obligations demographic testing for part B contributions	3.1	200.00	620.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on workpaper 5455 Detailed price test spreadsheet price testing after analyzing the new information provided by the client	1.0	250.00	250.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of loss on excess and obsolete material for Thermal and Interior division	2.8	270.00	756.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with K. Jones to discuss Fringe Benefit Accounting.	1.0	360.00	360.00
02/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Deloitte Independent Validation Program for Fixed Assets	1.4	290.00	406.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with B. Dillenger	0.7	390.00	273.00

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02/21/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed re: equity lead sheets	0.4	390.00	156.00
02/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of regular payroll selection for Other Comprehensive Income study	3.9	270.00	1,053.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status and preparation of debit balance in accounts payable confirmations	0.5	490.00	245.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed organizational chart for the security group to determine appropriate level for fraud discussion	0.3	390.00	117.00
02/21/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Inventory independent testing workpapers	2.5	450.00	1,125.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with C. Hewlett re: Treasury repetitive wires walkthrough testing	1.0	480.00	480.00
02/21/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with David Wohleen (Vice Chairman)	1.0	750.00	750.00
02/21/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with J. Peterson re: status update and review	0.4	375.00	150.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and updated fourth quarter Analytical Review testing work paper after discussion with L. Jones, Special Project	1.1	280.00	308.00
02/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated local currency exposure to US dollar currency exposure for Other Comprehensive Income study	2.3	270.00	621.00
02/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of shipping process for revenue for Thermal and Interior	3.2	390.00	1,248.00
02/21/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed November 2005 deferred tax analysis	2.3	525.00	1,207.50
02/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed-up on current open items to obtain expected receipt date	2.1	280.00	588.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis detail selections for income statement testing below gross margin	3.9	240.00	936.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented conclusions for accounts payable balances based on support received from Delphi staff	1.8	240.00	432.00
02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with C. Hewlett to discuss repetitive wires and the respective controls	1.5	280.00	420.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Obtained an understanding of the recorded excess and obsolete inventory balance and the related documentation support the amounts related to compressors	1.2	440.00	528.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets audit procedures for Energy & Chassis with K. McCoy	3.5	270.00	945.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed and modified Delphi Product and Systems Solutions accounts receivable confirmations	1.3	490.00	637.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised tickmarks for impairment rollforward workpapers for Energy & Chassis	1.1	200.00	220.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with G. Naylor Accounts Receivable and D. Vogel, Accounts Receivable regarding Power and Signal bonus calculation for Fiscal Year 2005	0.5	280.00	140.00
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters financial reporting controls	1.0	360.00	360.00
02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on yearend roll-forward for repair and maintenance	1.7	200.00	340.00
02/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of outstanding items for employee cost business cycle	0.3	280.00	84.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from L. Jones, Special Project re: explanation of variances	0.5	280.00	140.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Emailed Delphi contacts regarding sample requests and walkthrough follow ups for the corporate expenditure cycle	2.0	280.00	560.00
02/21/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Collected and performed initial review of Segregation of Duties workpapers	4.0	525.00	2,100.00

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02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client and A. Bacarella re: interest rate calculations for long term debt.	0.5	200.00	100.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury commodities Counterparty Settlement walkthrough testing	1.7	480.00	816.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for accounts receivable workpapers at the Saginaw Steering division	1.4	240.00	336.00
02/21/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: credit memo questions	0.3	270.00	81.00
02/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with M.Fleming re: current datasets and categorizations	0.4	500.00	200.00
02/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Examined open items list for 2/21/2006	1.0	290.00	290.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi staffing constraints and future scheduling	0.5	490.00	245.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for untimely capitalization of assets at the Thermal and Interior division	1.3	270.00	351.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for the Fringe Benefit accounting walkthrough.	0.5	360.00	180.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury commodities reconciliation of bank to the IT/2 application walkthrough testing	1.2	480.00	576.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on workpaper 5455 related to price testing of significant changes in standard cost from prior year to current year	1.1	250.00	275.00
02/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with M.Fleming re: status update and review	0.4	500.00	200.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury cash management open and close bank account walkthrough testing	2.3	480.00	1,104.00
02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on capitalized repair and maintenance write-off analysis	1.3	200.00	260.00
02/21/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files on 2/21/06	0.8	100.00	80.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the Treasury repetitive wires walkthrough testing	2.8	480.00	1,344.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with P. Krantz re: Return of material selections testing at year end	0.4	240.00	96.00
02/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed Thermal and Interior division capitalized manufacturing variance based on inventory price testing results	3.2	270.00	864.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final inventory reserve analysis	1.3	240.00	312.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/22/06 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/22/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed time data, dataset 5, for December and January monthly statements	3.0	375.00	1,125.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed expectation for cost of sales analytical testing procedures for the Delphi Steering division	0.8	270.00	216.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: alternative testing of XM subsidy receivables at Delphi Product & Service Solutions	0.6	270.00	162.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing of application controls for the Headquarters' Expenditure cycle	1.0	280.00	280.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audited support of operations fluctuations at Delphi Product & Service Solutions	1.7	270.00	459.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for discussed and worked with K. Ferrer re: open projects list	1.1	200.00	220.00

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02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented cancellation claim detail between pre and post petition liability	1.1	270.00	297.00
02/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed testing procedures for Energy and Chassis accounts that have cross charge activity to Automotive Holdings Group	3.9	240.00	936.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury hedge designation controls with A. Bacarella	0.5	480.00	240.00
02/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed Delphi headquarters pension and other postretirement account information with J. Dokho	1.3	200.00	260.00
02/22/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained selections for subsequent disbursement testing and set up the workpaper to test	0.9	240.00	216.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed manager review notes and updated the Contract Management Testing workpaper	0.7	280.00	196.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated fourth quarter analytical testing based on clarification from D. Maslanek, Analyst	0.5	280.00	140.00
02/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review and uploaded China general computer control audit tool templates	1.4	390.00	546.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed with Delphi purchasing personnel regarding contract cancellation claims as of year end for the Delphi Steering division	0.4	270.00	108.00
02/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes from second level review for fixed asset business cycle testing	1.4	280.00	392.00
02/22/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Corrected the average journal entry count and line counts in tab 4 and tab 5 in the deliverable for the third quarter	1.1	280.00	308.00
02/22/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared Quarterly Financial Report for fourth quarter 2005 on 2/22/06	3.3	75.00	247.50
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Harrington re: core liability testing procedures and questions for Delphi Steering division	0.6	270.00	162.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with D. Brewer to request and review sample selection for Headquarters' Expenditure cycle	1.5	280.00	420.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with S. Reinhart, OSA Manager to review open items for analytical fourth quarter testing	1.0	280.00	280.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and discussed selections for repair and maintenance expense testing for Energy & Chassis with manufacturing expense manager	0.6	270.00	162.00
02/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and participated in conference call with V. Ziemke and L. Tropea re: Region 10 control audit tool upload assistance	0.5	390.00	195.00
02/22/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Analyzed approaches and procedures related to potential transfer pricing exposures	1.0	730.00	730.00
02/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with client (i.e., J. Lowry, Lloyd High) and M. Stamenkovic re: special tools restatements, amortization and adjustment entries for Fiscal Year 2005	2.3	390.00	897.00
02/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi emails and replied to client as needed.	0.7	280.00	196.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Credits to accounts receivable testing at Delphi Products and Service Solutions	0.8	240.00	192.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented cost of sales detail testing procedures performed for the Delphi Steering division	3.5	270.00	945.00
02/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: documentation for the capitalized repairs and maintenance entries and write-offs for Fiscal Year 2005	1.8	390.00	702.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Revenue Recognition workpaper	0.4	280.00	112.00
02/22/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared non US pension Information for the audit memo	2.0	490.00	980.00
02/22/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed details of and discussed with S. Szalony warranty accrual, inventory, capital leases and receivables	3.2	650.00	2,080.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives interim leadsheet	2.1	270.00	567.00

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02/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with B. Thelen and D. Kolano	2.1	390.00	819.00
02/22/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	3.9	390.00	1,521.00
02/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented financial systems business process controls based on meeting with M. Whiteman	3.8	280.00	1,064.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Posting Entries manual workpapers.	0.5	360.00	180.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi methodology for calculation of pre-petition liability for property taxes	0.5	490.00	245.00
02/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed process for documenting field work on manual workpapers	0.5	480.00	240.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/22/06	0.2	270.00	54.00
02/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed approach for pre and post petition testing	1.2	390.00	468.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed all tickmarks for Contract Management Testing to ensure all documentation agrees with supports prior to review	1.5	280.00	420.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Responded to questions arising from the internal controls audit of headquarters treasury	1.9	525.00	997.50
02/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented new and lost business contract support for Energy and Chassis sales testing	1.3	240.00	312.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accrued property taxes and split between pre and post petition for Automotive Holdings Group	0.3	270.00	81.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Brenman and K. Ferrer regarding Daesung contract	0.3	280.00	84.00
02/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi headquarters pension and other postretirement benefits expected future benefit payments	1.5	200.00	300.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with K. Jones to discuss Incentive Compensation.	0.5	360.00	180.00
02/22/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of revenue for Thermal and Interior	3.7	390.00	1,443.00
02/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Revenue walkthrough workpaper	2.0	450.00	900.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented results of inventory variance account testing in workpapers	1.7	240.00	408.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi deficiency tracker for analysis of united kingdom deficiencies	0.5	525.00	262.50
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Brenman regarding payment schedule for contact between Delphi Korea and Daesung Electric Co.,	0.3	280.00	84.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters financial reporting controls	2.0	360.00	720.00
02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed interim audit procedures for Energy & Chassis	1.7	200.00	340.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed instructions on calculation of pre petition property taxes for Energy & Chassis	0.4	270.00	108.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on disposal of fully depreciated capitalized maintenance	1.7	200.00	340.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Delphi open items matrix based on documentation received from J. Volek	0.6	480.00	288.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke and D. Moyer re: outstanding check testing	0.5	270.00	135.00
02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for accounts receivable workpapers for Energy & Chassis	1.5	200.00	300.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with C. High, Finance Manager regarding SAP journal entry testing	0.5	280.00	140.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed in a conference call with T. Ellis on, Analyst re: the Offshore invoices	0.3	280.00	84.00

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02/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed differences between tax packages and Tax Rates by Country schedule related to Tax Basis Balance Sheet adjustments and income tax expense	2.3	390.00	897.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Filled in the Model Audit Program for fixed assets	1.5	240.00	360.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with N. Leach, Accounts Payable Liaison Analyst regarding the Offshore invoices	0.4	280.00	112.00
02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation for additions and disposals testing for Energy & Chassis	2.7	200.00	540.00
02/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Planned and performed new outstanding check testing procedures	1.3	200.00	260.00
02/22/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-US income tax audit procedures with A. Miller	0.4	525.00	210.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi deficiency tracker for analysis of Poland deficiencies	2.0	525.00	1,050.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Audited final accounts receivable for Energy & Chassis	3.3	270.00	891.00
02/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared tickmark template for supporting cash workpaper documentation	2.3	200.00	460.00
02/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the allowance for doubtful accounts analysis to determine test approach	1.0	440.00	440.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives selections for Headquarters ledger	2.9	270.00	783.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared analysis of Delphi engagement economics	2.2	490.00	1,078.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented credit balance selections for cost recorded to Delphi Steering division throughout the year	1.6	270.00	432.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury commodity forward testing	2.0	480.00	960.00
02/22/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and combined the statistical analysis system logs for the journal entry testing for the third quarter	3.2	280.00	896.00
02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted plant managers re: construction work in progress acquisition selections for Energy & Chassis	1.2	200.00	240.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended business process update for internal controls audit	3.5	525.00	1,837.50
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Steele re: accounts receivable interim customer follow up	0.5	240.00	120.00
02/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets business cycle re: Saginaw division	1.5	480.00	720.00
02/22/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared and sent out an email about the status for the journal entry data for plant 2800	0.2	280.00	56.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella and E. Ludtke re: outstanding check testing for cash	0.5	490.00	245.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers for Delphi Saginaw Steering division based on results of procedures performed	1.6	240.00	384.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed email on search for unrecorded liabilities and prepared questions to ask the client for Energy & Chassis	0.3	270.00	81.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: Return of material selection detail	0.9	240.00	216.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed outstanding trade listing as of 9/30/2005 with reconciliation to ledger	1.9	270.00	513.00
02/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended business process update for internal controls audit with L. Tropea	3.5	480.00	1,680.00
02/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of the Energy & Chassis inventory price testing procedures	3.4	440.00	1,496.00
02/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched tax law in Portugal to confirm applicability of adjustments to tax expense at various Portugal units	3.9	390.00	1,521.00
02/22/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented results for fixed assets and revenue for Thermal and Interior	2.5	390.00	975.00

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02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with K. Wallace re: fixed asset depreciation	0.4	240.00	96.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented SAP first quarter-third quarter journal entry testing	0.6	280.00	168.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented fourth quarter global divisional review for Steering division	0.4	270.00	108.00
02/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and responded to case emails and voicemails re: staff deadlines, second monthly statement, and administration	0.8	500.00	400.00
02/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.3	290.00	957.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed testing procedures relating to other income accounts for Delphi Steering as of year end	1.3	270.00	351.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated confirmations for debit balances in accounts payable	2.8	490.00	1,372.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer regarding open notes and journal entry testing	0.3	280.00	84.00
02/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with J. Arle	1.9	390.00	741.00
02/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury committee controls based on discussion with R. Graham and C. Snyder	3.4	280.00	952.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed interim audit procedures for accounts receivable for Energy & Chassis with K. McCoy	1.7	270.00	459.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury commodities exposure collection, commodity hedge, and hedge designation testing	2.5	480.00	1,200.00
02/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tested and documented independent testing for Inventory cycle	3.7	280.00	1,036.00
02/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared titles and descriptions of all cash workpapers and support	3.2	200.00	640.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued liability workpapers for Headquarters ledger	1.6	490.00	784.00
02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised accounts receivable documentation for Automotive Holdings Group	1.3	200.00	260.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on amortization adjustment testing	1.5	200.00	300.00
02/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made selections of inventory reconciling items for testing	3.1	390.00	1,209.00
02/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of physical inventory testing procedures	1.3	440.00	572.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared detailed open items listing for Delphi Product & Service Solutions	1.6	270.00	432.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audited support of cost of sales selections at Delphi Product & Service Solutions	1.2	270.00	324.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with D. Theys, to locate sourcing documents related to headquarters' expenditure testing.	2.0	280.00	560.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with D. Theys to investigate the problems relating to sample access for the Headquarters' Expenditure Cycle.	2.0	280.00	560.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: accounts receivable testing open items at Delphi Product & Service Solutions	0.8	270.00	216.00
02/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Brazil's final audit report to identify litigation reserve related to labor cases	1.1	390.00	429.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client in regards to the expensing of a capital asset and cost of sales selections at Delphi Product & Service Solutions	0.8	270.00	216.00
02/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with G. Halleck regarding Tulsa inventory	1.0	650.00	650.00

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02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed business cycle control testing status update with S. Warnak and J. Green	1.0	480.00	480.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers for Delphi Saginaw Steering division	1.4	240.00	336.00
02/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented loss on excess and obsolete inventory accounts for Energy and Chassis	2.6	240.00	624.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Hewlett Packard data center Information security - logical section	1.0	525.00	525.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer regarding SAP journal entry testing	0.8	280.00	224.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in a discussion with A. Bianco about segregation of duties audit	0.2	525.00	105.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: XM subsidy testing	0.6	240.00	144.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of platinum selection for Other Comprehensive Income study	3.9	270.00	1,053.00
02/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with S. Szalony re: results of the special tools meeting with client (i.e., J. Lowry & Lloyd High)	0.5	390.00	195.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed cost of sales detailed selections support at Delphi Product & Service Solutions	1.5	270.00	405.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update walkthrough documentation workpapers for headquarters financial reporting controls	1.3	360.00	468.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented journal entries selected for testing at the Delphi Steering division	0.4	270.00	108.00
02/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tested controls that were reclassified from independent to interim testing template	2.4	280.00	672.00
02/22/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Deloitte Independent Validation Program for Reporting	1.0	290.00	290.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Internal Audit's testing assessments fro the headquarters' purchasing cycle	2.0	280.00	560.00
02/22/06	DEHART, LAURA A	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Provided guidance to running dacor program Acpay10	0.5	525.00	262.50
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised Contract Management testing workpaper	0.4	280.00	112.00
02/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with various client contacts to follow-up on current open items and updated open items list accordingly	3.3	280.00	924.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented return of material selections for post year end testing	2.4	240.00	576.00
02/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated precious metals inventory calculation in preparation for meetings with client	3.3	650.00	2,145.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current status of data interrogation of income statement data for the fourth quarter	0.7	490.00	343.00
02/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Revenue flowchart workpaper	1.0	450.00	450.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with S. Reinhart, OSA Manager regarding fourth quarter analytical testing	0.6	280.00	168.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with D. Moyer re: XM subsidy confirmation letter	0.6	240.00	144.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Incentive Compensation walkthrough.	1.0	360.00	360.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed data received from D. Maslanek, Analyst for clarification on issues related to fourth quarter analytical testing	0.4	280.00	112.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Romie and J. Green re: corporate financial systems interface processing walkthrough testing	1.0	480.00	480.00
02/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-US audit procedures with J. Urbaniak	0.4	390.00	156.00
02/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed instructions for uploading the control audit tool templates	0.5	480.00	240.00

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02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for accounts receivable interim testing for Energy & Chassis	2.1	200.00	420.00
02/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Exported and formatted mainframe accounts payable output files into ACL then Excel	2.6	450.00	1,170.00
02/22/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed letter related to warranty accounting	0.9	650.00	585.00
02/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed second round of information received from J. Dokho for pension and other postretirement benefits disclosure.	3.3	200.00	660.00
02/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed the adequacy of supporting documentation to journal vouchers selected for testing of headquarters journal entries as of 12/31/2005	3.3	290.00	957.00
02/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of outstanding items for employee cost business cycle	2.3	280.00	644.00
02/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: follow up questions Energy and Chassis in transit inventory selections	1.6	240.00	384.00
02/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finalized documentation/minutes on fraud inquiry with B. Dillenger	1.2	390.00	468.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Incentive Compensation manual workpapers.	0.5	360.00	180.00
02/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made selections and performed test procedures on the core reserve liability recorded by Delphi Steering as of year end	2.3	270.00	621.00
02/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Made fixed asset disposal selections and communicated requests for the Thermal and Interior division	2.1	270.00	567.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed SAP first quarter-third quarter journal entry testing	1.2	280.00	336.00
02/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed other assets rollforward	2.3	390.00	897.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised fourth quarter analytical work paper using data received from S. Reinhardt, OSA Manager	1.3	280.00	364.00
02/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation for fixed asset beginning balance testing for Energy & Chassis	1.5	200.00	300.00
02/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in business process testing status phone call with B. Krauseneck	0.7	280.00	196.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed memo and support provided for pre and post petition breakout for Energy & Chassis	1.6	270.00	432.00
02/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made selections and communicated requests for unrecorded liabilities testing	2.7	270.00	729.00
02/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created testing template for business process control testing related to the expenditure business cycle	3.5	280.00	980.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with J. Lamb to discuss Posting Entries.	1.0	360.00	360.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed treasury hedge designation controls with C. Snyder	0.5	270.00	135.00
02/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed review of Saginaw Revenue benchmarking workpaper	1.0	450.00	450.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liability workpapers	1.4	490.00	686.00
02/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing from staff	2.0	480.00	960.00
02/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with R. Romie re: corporate financial systems interface processing walkthrough testing	1.0	280.00	280.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of depreciable lives of fixed assets	1.1	240.00	264.00
02/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with J. Whitson	1.9	390.00	741.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Performed testing for the Headquarters' Expenditure cycle	1.0	280.00	280.00

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02/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi headquarters pension data for the Packard division	2.1	200.00	420.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the terms and conditions of the service agreement between Delphi Korea and Daesung Electric.	0.3	280.00	84.00
02/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review and uploaded India - Steering control audit tool templates	2.4	390.00	936.00
02/22/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the account reconciliation issues	1.8	280.00	504.00
02/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the client split of pre petition and post petition property tax liability	1.0	440.00	440.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in a discussion with Delphi staff re: supporting documents received for inventory price testing selections	1.8	240.00	432.00
02/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder re: treasury commodity testing with R. Graham	1.1	280.00	308.00
02/22/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Saginaw Revenue reliance testing workpapers	1.0	450.00	450.00
02/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Populated confirmation letter addresses	0.4	290.00	116.00
02/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation re: bank confirmations	2.7	200.00	540.00
02/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed senior manager's review points of revenue recognition testing at Delphi Product & Service Solutions	3.4	270.00	918.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting controls	2.7	360.00	972.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Accounting and Disclosure for Restructuring testing results.	2.0	360.00	720.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed fee application dataset exports, group 2	0.9	490.00	441.00
02/22/06	NOETZEL, RICHARD KENNETH	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated and input time into Deloitte system	0.5	450.00	225.00
02/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax packages at selected Mexico units	2.2	390.00	858.00
02/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated analysis of other prepaid accounts	2.6	390.00	1,014.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer regarding General Motors Contract	0.4	280.00	112.00
02/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented procedures for testing of outstanding checks	2.4	200.00	480.00
02/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reran prior year disbursement programs with revised parameters	2.1	450.00	945.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Saginaw Steering division special tooling workpapers	1.9	240.00	456.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry, K. Ferrer, and L. High re: special tooling testing	2.2	200.00	440.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed walkthrough documentation for headquarters financial reporting controls	2.1	360.00	756.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Fringe Benefit Accounting testing results.	1.5	360.00	540.00
02/22/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and prepared data for December and January fee application	1.7	650.00	1,105.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the Contract Management workpaper after receiving confirmation on Sales Return status from S. Bratberg, Supervisor of Sales Administration.	0.5	280.00	140.00
02/22/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with W.Kwok regarding payment schedule for contact between Delphi Korea and Daesung Electric Co	0.3	240.00	72.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury commodity accounting testing	1.4	480.00	672.00

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02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering warranty and other accrued liability workpapers	1.7	490.00	833.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed business cycle control testing status update with J. Green and C. Snyder	1.0	360.00	360.00
02/22/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and compiled team correspondence re: status and open items for resolution	3.1	375.00	1,162.50
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed in a conference call with S. Bratberg, Sales Manager re: General Motors pricing	0.4	280.00	112.00
02/22/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared schedule of partner manager review schedule by division and discussed with each person	2.6	650.00	1,690.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current audit status for cash and debt for Headquarters	0.5	490.00	245.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for inventory sub account variances in workpapers	0.6	240.00	144.00
02/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detail of capitalized repairs and maintenance entries and treatment	2.3	390.00	897.00
02/22/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella and D. Moyer re: outstanding check testing procedures	0.5	200.00	100.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with S. Kappler to discuss Incentive Compensation.	1.0	360.00	360.00
02/22/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Brenman, Sr. Auditor and K. Ferrer, Manager regarding Daesung contract	0.3	240.00	72.00
02/22/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of the audit files on 2/22/06	0.7	100.00	70.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Steering division allied accounts workpapers	0.7	240.00	168.00
02/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coded new accounts payable program for disbursements greater than \$2M	2.4	450.00	1,080.00
02/22/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed bankruptcy issues with R. Young	0.6	650.00	390.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury commodities reconciliation and management trade review testing	1.4	480.00	672.00
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Replied to emails regarding the headquarters' Expenditure cycle	0.5	280.00	140.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated platinum weighted inventory turns	1.6	270.00	432.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Peacock re: average asset of an asset and how are assets upgraded	1.4	200.00	280.00
02/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared lower of cost or market analysis workpaper for Delphi Steering division	1.3	240.00	312.00
02/22/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated expenditure business cycle testing for first level review	3.1	280.00	868.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items regarding asset disposal with G. Bernard, Engineer	1.5	200.00	300.00
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed open projects list provided by J. Lowry	1.8	200.00	360.00
02/22/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated segregation of duties material for J. Aughton and L. Tropea	0.5	650.00	325.00
02/22/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers for financial systems business process controls based on meeting with M. Whiteman	2.1	280.00	588.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury commodity settlement manual workpaper binders	1.7	480.00	816.00
02/22/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recoded prior year disbursements program to include credit amounts	2.9	450.00	1,305.00

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02/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Recalculated and footed United States pension disclosure summary sheet	1.9	200.00	380.00
02/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct reviewed of the Energy & Chassis bill of material testing procedures	3.8	440.00	1,672.00
02/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed and responded to project emails re: project billings	0.2	500.00	100.00
02/22/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed time data, dataset 4, for December and January monthly statements	2.9	375.00	1,087.50
02/22/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes for Construction in Progress rollforward testing	1.4	200.00	280.00
02/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes on SAS 99 revenue cut-off	0.9	390.00	351.00
02/22/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Posting Entries walkthrough.	1.0	360.00	360.00
02/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and audited final allowance for doubtful accounts calculation for Energy & Chassis	1.6	270.00	432.00
02/22/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed billing information and summary for December and January	2.8	650.00	1,820.00
02/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with J. Sheehan	1.9	390.00	741.00
02/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Headquarter data center - system software information security section	1.0	525.00	525.00
02/22/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Prepared documentation for accounts receivable aging from interim to year end	1.8	240.00	432.00
02/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Developed and distributed the assignments of business cycles per division	1.0	480.00	480.00
02/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Participated in meeting with G. Halleck and M. Dean regarding Tulsa inventory	1.0	650.00	650.00
02/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented discrepancies between Core Team Exhibit, Validation template, and Deficiency Tracker	2.6	280.00	728.00
02/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: treasury commodity testing with R. Graham	1.1	480.00	528.00
02/22/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of audit confirmation for contract settlements	0.3	490.00	147.00
02/22/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the journal entry testing analysis procedure and selections procedure	2.4	280.00	672.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters financial reporting controls	2.5	360.00	900.00
02/22/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised confirmation procedure memo for derivatives	0.2	270.00	54.00
02/22/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed sales return selections by matching return of material document to original selection for Energy and Chassis	3.9	240.00	936.00
02/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated validity of journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.9	290.00	1,131.00
02/22/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested testing documentation for headquarters financial reporting controls	0.7	360.00	252.00
02/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared control audit tool instructions for Region 10 assistance	3.8	390.00	1,482.00
02/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to Tax Basis Balance Sheet adjustments with J. Urbaniak	0.3	390.00	117.00
02/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed adjustments to income tax expense at selected non-US units and followed up with J. Erickson regarding noted issues	3.4	390.00	1,326.00
02/22/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer regarding Daesung contract	0.3	280.00	84.00
02/22/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and discussed audit procedures related to Tax Basis Balance Sheet adjustments with A. Miller	0.3	525.00	157.50
02/22/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with C. Williams to locate missing purchase orders for the headquarters' purchasing cycle	1.0	280.00	280.00

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02/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi headquarters pension and other postretirement benefits discount rates for the United States and International entities	1.5	200.00	300.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with C. High, Finance Manager regarding SAP journal entry testing	0.7	280.00	196.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Headquarters' control testing strategy with S. Warnack	2.0	280.00	560.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with the client in regards to agreeing sales by quantity report to the calculation of the XM receivables testing at Delphi Product & Service Solutions	1.4	270.00	378.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of detail selections for the core reserve analysis for the Delphi Steering division	2.2	270.00	594.00
02/23/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open non-US income tax items noted in analysis of Tax Rates by Country schedule with A. Miller	1.3	525.00	682.50
02/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented results for fixed assets and revenue for Thermal and Interior	3.3	390.00	1,287.00
02/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Szalony re: sample selections for the open projects on special projects	1.1	390.00	429.00
02/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed the special tooling questions and comments on selections made for Packard division	2.2	440.00	968.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued revising documentation for accounts receivable interim testing for Energy & Chassis	2.7	200.00	540.00
02/23/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and discussed testing process for accrued liabilities with J. Clark	1.0	200.00	200.00
02/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed Treasury reliance testing	1.4	290.00	406.00
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented results of procedures performed on cost of sales journal entries	1.4	240.00	336.00
02/23/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed 2003 management letter with J. Sheehan and prepared memo to the file	1.1	650.00	715.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the expenditure purchasing control testing with C. Snyder	0.5	280.00	140.00
02/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for expenditure business cycle testing	2.9	280.00	812.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Determined accounting for cross charge from Energy & Chassis to Automotive Holdings Group	0.4	270.00	108.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Model Audit Program for allowance for doubtful accounts	1.2	240.00	288.00
02/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Recalculated and footed the other postretirement benefits disclosure summary sheet	2.3	200.00	460.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with S. Siegfried, Analyst regarding journal entry testing	0.3	280.00	84.00
02/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Followed-up on open items with client contacts to determine status of request	3.7	280.00	1,036.00
02/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced and reviewed accounting for Australia/Singapore loans	3.9	270.00	1,053.00
02/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in conference call with S. Venkataraman and A. Limaye re: Delphi Saginaw Steering control audit tool upload templates	0.5	390.00	195.00
02/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed impact of amortization policy on tooling balances	3.7	390.00	1,443.00
02/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: selections for the special tools - open projects	1.4	390.00	546.00
02/23/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and reviewed status of dataset compliance with J. Peterson re: personnel	0.3	375.00	112.50

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Lewis and R. Marcola re: cost of sales fluctuation analysis	0.5	270.00	135.00
02/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Statements of Auditing procedures 99 (SAS 99), re: money market funds	2.4	200.00	480.00
02/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Treasury benchmark mapping workpapers	1.5	450.00	675.00
02/23/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Incentive Compensation testing results.	2.0	360.00	720.00
02/23/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated draft schedules and prepared correspondence for final resolution of pending items for schedules	3.5	375.00	1,312.50
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of journal entry selections based on review of documentation and inquiry with Delphi personnel	2.7	270.00	729.00
02/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed re: special tools sample contracts	1.3	390.00	507.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented treasury intercompany loan testing	1.4	480.00	672.00
02/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed tax packages for income tax adjustments at selected non-US units	3.6	390.00	1,404.00
02/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed fixed assets reliance testing	2.2	290.00	638.00
02/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed hedge designation and confirmed details of intercompany loan hedges	3.9	270.00	1,053.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accrued expenses workpapers	3.8	490.00	1,862.00
02/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Core Team documentation for Fixed Assets	1.2	290.00	348.00
02/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed bank confirmations in order to determine proper zero balance disbursement and receipt accounts	2.1	200.00	420.00
02/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of the audit files on 2/23/06	0.8	100.00	80.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the inventory fluctuations from interim audit date to year-end audit date for Delphi Product & Service Solutions	1.3	270.00	351.00
02/23/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed audit procedures related to potential transfer pricing exposures with A. Shapiro, D. Maher, P. Penelle, D. Moyer, J. Urbaniak and A. Miller	1.2	650.00	780.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on pre-petition liabilities testing	2.4	200.00	480.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury bank account controls testing	1.8	480.00	864.00
02/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the statistical analysis system programs for reading in the journal entry files for plant 2800 and ran the programs	1.5	280.00	420.00
02/23/06	MCGOWAN, TODD M	PARTNER	SAS 99 / JOURNAL ENTRY TESTING	Met with T. Styczinski re: Delphi SAS/99 CAATS	0.1	650.00	65.00
02/23/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended call with J. Clark re: electronic and safety special tool accounting questions	1.0	440.00	440.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury open items with J. Green	0.5	480.00	240.00
02/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed control audit tool templates for the service center in Europe	3.2	525.00	1,680.00
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared accounts receivable review notes for Saginaw Steering division	1.9	240.00	456.00
02/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	3.8	390.00	1,482.00
02/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed income statement accounts at Automotive Holdings Groups to be tested at home divisions	3.7	240.00	888.00
02/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Shanghai unapplied cash issue for inventory in transit at Energy and Chassis	1.6	240.00	384.00
02/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Nolan from Delphi Finance department re: SAS 99 journal entry testing	1.0	290.00	290.00

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02/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared fourth quarter Quarterly Financial Report for income statement portion	1.7	75.00	127.50
02/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided by the Thermal and Interior division for fixed asset disposals at the Adrian plant	2.6	270.00	702.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised depreciation expense for fixed asset additions testing for Energy & Chassis	0.9	200.00	180.00
02/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed income statement support as provided by client for Automotive Holdings Group	3.9	240.00	936.00
02/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed Employee Cost reliance testing	2.4	290.00	696.00
02/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Saginaw Employee Cost benchmark mapping workpapers	1.8	450.00	810.00
02/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters financial reporting controls	2.5	360.00	900.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional support from T. Elias, Delphi Analyst for additional invoices	0.2	280.00	56.00
02/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of Energy & Chassis's physical inventory observation workpapers	2.0	440.00	880.00
02/23/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit procedures and risks associated with transfer pricing with A. Shapiro, D. Maher, B. Plumb, P. Penelle, D. Moyer, J. Urbaniak, and A. Miller	1.2	750.00	900.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process testing at Saginaw	0.8	480.00	384.00
02/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Energy and Chassis cross-charge of cost of sales to Automotive Holdings Group	1.3	240.00	312.00
02/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and participated in a call with S. Szalony regarding tooling	0.6	390.00	234.00
02/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted memo regarding hedge designation and IT/2 system differences	0.6	270.00	162.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the Benchmarking process with L. Brill	1.0	280.00	280.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested from N. Leach, Liaison for accounts payable support	0.1	280.00	28.00
02/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of Energy & Chassis's inventory reserve workpapers	3.8	440.00	1,672.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with C. High, Finance Manager to clarify calculation on journal entry testing	0.8	280.00	224.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accounts receivable reconciliation and allowance workpapers	0.7	490.00	343.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented elimination accounts for Delphi Product and Service Solutions year end roll forward	0.7	240.00	168.00
02/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Identified fluctuations for fourth quarter analytical review for derivatives and provided to client	2.2	270.00	594.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed the fixed assets business process cycle for Saginaw	3.4	480.00	1,632.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed items still needed with financial analyst including purchase orders, construction work in progress, and appropriation request forms	0.7	200.00	140.00
02/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Attended phone conversation with M. Ohare regarding open items for fixed assets	0.9	280.00	252.00
02/23/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of revenue for Thermal and Interior	3.7	390.00	1,443.00
02/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury business process controls in relation to C. Hewlett	3.2	280.00	896.00
02/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Gained an understanding of outstanding items for employee cost business cycle and cleared review notes	2.3	280.00	644.00
02/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Gained and understanding to requests items for clearing of review notes	2.5	280.00	700.00
02/23/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing audit procedures information request with J. Urbaniak	0.3	750.00	225.00
02/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in conference call regarding SEC comment letter	1.0	650.00	650.00

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02/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/23/06 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented past due receivable disputes by customer	2.3	240.00	552.00
02/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Downloaded one of the October journal entry files for plant 2800	0.4	280.00	112.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Sent follow up emails regarding open items	0.3	280.00	84.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared testing documentation for Headquarters' expenditure cycle	3.6	280.00	1,008.00
02/23/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and worked on the investment in minority joint venture testing	3.0	240.00	720.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Steering accounts receivable workpapers	0.4	490.00	196.00
02/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing on inventory adjustments cost of sales account for the Thermal and Interior division	2.1	270.00	567.00
02/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis related accounting memos	2.8	650.00	1,820.00
02/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Saginaw deficiency tracker workpapers	2.2	450.00	990.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on JV FR422 testing and obtained info from M. Stevenson	1.8	200.00	360.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/23/06	1.1	270.00	297.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the expenditure purchasing control testing with W. Popiel	0.5	480.00	240.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in a discussion with Steering client re: income statement fluctuations	1.1	490.00	539.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed preliminary testing results with C. Asbury	1.0	280.00	280.00
02/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.0	290.00	870.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support for break out between pre and post petition liabilities for Energy & Chassis	1.6	270.00	432.00
02/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented follow-up item from R. Hof.	0.7	280.00	196.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed current audit status for Delphi Product Systems & Solutions	0.5	490.00	245.00
02/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open non-US income tax items noted in analysis of Tax Rates by Country schedule with J. Urbaniak	1.3	390.00	507.00
02/23/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed analysis of negative inventory balances and discussed audit procedures with S. Szalony	1.8	650.00	1,170.00
02/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed bank confirmations for non-reconciled accounts	2.7	200.00	540.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail testing selection for other operating income and expense accounts for Delphi Steering	0.6	270.00	162.00
02/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and distributed information technology corporate audit reports	1.9	390.00	741.00
02/23/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Created workpapers for accrued liability testing	1.0	200.00	200.00
02/23/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tied out accrued liability reconciliations to leadsheet	3.0	200.00	600.00
02/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Treasury walkthrough workpapers	0.5	450.00	225.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with C. Hewlett re: treasury repetitive wire control testing	0.9	480.00	432.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Review comments on Headquarters' Expenditure cycle documents	2.0	280.00	560.00
02/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated accounting memo tracking and open items listing	0.8	650.00	520.00

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02/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to client request to obtain a copy of the 2003 management comment letter	1.0	440.00	440.00
02/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update walkthrough documentation for headquarters financial reporting controls testing	1.6	360.00	576.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with F. Nance, Director of Internal Audits regarding Delphi's approval limit authorization	0.4	280.00	112.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and contacted tax analyst for follow up questions on accrued sales taxes testing	0.3	270.00	81.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented additional support received for final accrued liabilities for Energy & Chassis	3.8	270.00	1,026.00
02/23/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Accounting and Disclosure for Stock Options testing results.	2.0	360.00	720.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi methodology and related emails re: pre-petition allocation of property tax accruals	0.3	490.00	147.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on special tooling testing	1.2	200.00	240.00
02/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed business cycle status update and strategy testing with W. Popiel	2.0	360.00	720.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for pre and post liability breakout for Energy & Chassis	2.1	270.00	567.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with L. Briggs re: core reserve detail testing selections	0.3	270.00	81.00
02/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed with and created spreadsheet for L. Murphy of the National Benefits Center to investigate selections	2.9	200.00	580.00
02/23/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed transfer pricing exposure schedule	0.8	650.00	520.00
02/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared document request list for fixed assets, Treasury, Schedule of Assets, and Employee Costs	1.2	290.00	348.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on capitalized maintenance example from Fiscal Year 2005	1.6	200.00	320.00
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared and participated in a discussion with Steering division staff re: accrued payable balances	1.2	240.00	288.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the corporate and headquarter business cycle control testing with L. Tropea	1.5	480.00	720.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated accrued testing leadsheet based on manager review notes	0.6	270.00	162.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Canadian Satellite Radio contract	1.1	240.00	264.00
02/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for Hewlett Packard data center, section Information security - logical	1.0	525.00	525.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process testing at Delphi Product and Service Solutions	0.9	480.00	432.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with E. Murrieta, the Offshore Group Analyst to discuss weekly invoices via conference call	0.4	280.00	112.00
02/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: outstanding checks and bank account statements for testing procedures	1.6	200.00	320.00
02/23/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed additional time datasets for December monthly statements	3.8	375.00	1,425.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer regarding Power and Signal calculation	0.4	280.00	112.00
02/23/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared fourth quarter Quarterly Financial Report for balance sheet portion	2.3	75.00	172.50
02/23/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit procedures related to potential Transfer Pricing exposure with D. Maher, B. Plumb, P. Phenelle, D. Moyer, J. Urbaniak, and A. Miller	1.2	730.00	876.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began drafting legal documentation for responses received from international and division teams	1.6	390.00	624.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated interim accrued liabilities testing for Energy & Chassis	1.2	270.00	324.00
02/23/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with L. Stratton to review the third quarter Confirmations for External Reporting.	1.0	360.00	360.00
02/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury cash management repetitive and non-repetitive wire control testing	2.4	480.00	1,152.00
02/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Organized and moved all the programs, logs, outputs and inputs for the journal entry testing for Mexico plants, sample, system application and product in data processing system	1.1	280.00	308.00
02/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Carried forward and revised intercompany loan memo and applicable accounting guidance	0.6	270.00	162.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed process for uploading divisional information into the control audit tool	0.7	480.00	336.00
02/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Developed an audit plan for pre-petition versus post-petition testing	2.4	390.00	936.00
02/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Researched Electronic and Safety division delivery dates for fourth quarter return materials and sales testing on SAP	2.8	200.00	560.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared all review notes related to Delphi General Ledger third quarter and fourth quarter testing	0.6	280.00	168.00
02/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers related to controls tested with R. Graham.	1.7	280.00	476.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Applied alternative audatory procedures to the subsidy receivables calculation at Delphi Product & Service Solutions	3.5	270.00	945.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained special tooling contracts as requested by K. Ferrer, Manager	0.5	200.00	100.00
02/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for final accounts receivable testing for Energy & Chassis	0.5	270.00	135.00
02/23/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and reviewed status of dataset compliance with M.Fleming re: personnel	0.3	500.00	150.00
02/23/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Accounting and Disclosure for Stock Options walkthrough.	2.0	360.00	720.00
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for accrued payables balances at Steering division	1.4	240.00	336.00
02/23/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to potential transfer pricing exposures with A. Shapiro, P. Penelle, D. Moyer, B. Plumb, D. Maher, and A. Miller	1.2	525.00	630.00
02/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and distributed European corporate audit reports	1.6	390.00	624.00
02/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting	0.5	360.00	180.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with G. Naylor, Accounts Receivable regarding Power and Signal calculation	0.3	280.00	84.00
02/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed investments model audit program	1.6	200.00	320.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented capitalized amortization findings	1.4	200.00	280.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with C. High, Finance Manager regarding journal entry testing	0.3	280.00	84.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Control Objective Templates for the Headquarters' Fixed Asset Cycle	1.0	280.00	280.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and recalculated the invoices from The Offshore Group	0.5	280.00	140.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated workpaper for Delphi General Ledger third quarter-fourth quarter journal testing based on clarification received from G. Naylor, Accounts Receivable	1.0	280.00	280.00
02/23/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Selected the journal entries for the income statement accounts except non sales and cost of sales accounts for the fourth quarter and generate the summary for each plant	2.5	280.00	700.00

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02/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters financial reporting controls	2.0	360.00	720.00
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed split between pre and post petition liabilities for the construction holdback account with Delphi Steering division staff	1.7	240.00	408.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: open audit areas for Delphi Products and Service Solutions	1.2	240.00	288.00
02/23/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accrual detail and made selections	3.0	200.00	600.00
02/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Populated roll-forward testing template and independent testing templates based on outcomes from Deloitte's evaluation of management's assessment	3.3	280.00	924.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared all review notes related to Delphi General Ledger first quarter and second quarter testing	0.7	280.00	196.00
02/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed review of Saginaw Revenue reliance testing workpapers	3.4	450.00	1,530.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for construction work in progress for Energy & Chassis	2.1	200.00	420.00
02/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on prepetition liabilities testing for the Electronics and Safety division	1.7	270.00	459.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed manager review points in regards to excess and obsolescence testing at Delphi Product & Service Solutions	3.2	270.00	864.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Documented memo re: usage of control audit tool	0.7	480.00	336.00
02/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated status of open items for progress of analysis of Tax Rates by Country schedule	2.3	390.00	897.00
02/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and distributed South American corporate audit reports	0.7	390.00	273.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools selections for Energy & Chassis	1.7	200.00	340.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for repair and maintenance selections for Energy & Chassis	1.9	200.00	380.00
02/23/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure cycle for second level review	3.1	280.00	868.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Willis re: A/R aging	1.7	240.00	408.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee cost business cycle re: Saginaw division	1.5	480.00	720.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated fourth quarter analytical based on analysis from Y. Wang, Analyst.	0.4	280.00	112.00
02/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.9	290.00	1,131.00
02/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation on Thermal and Interior miscellaneous income statement accounts	3.6	270.00	972.00
02/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed open items for the Thermal and Interior division with D. Greenbury	2.5	270.00	675.00
02/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Responded to Delphi related emails.	0.6	280.00	168.00
02/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed recently issued or revised accounting memos prepared by client	3.5	650.00	2,275.00
02/23/06	WANG, NING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 12/05 IBNR Liability	1.0	305.00	305.00
02/23/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting controls testing	2.4	360.00	864.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Journal entries for SAP first quarter-third quarter journal entry testing	0.9	280.00	252.00
02/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Recalculated and footed the international non U.S. pension disclosure summary sheet	2.2	200.00	440.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and documented journal entry testing selections for the Steering division	2.8	270.00	756.00

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02/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed details of open projects on special tools	2.4	390.00	936.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with C. High, Finance Manager regarding calculation of journal entries	0.3	280.00	84.00
02/23/06	PENELLE, PHILIPPE G	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to potential transfer pricing exposures with A. Shapiro, D. Maher, B. Plumb, D. Moyer, J. Urbaniak, and A. Miller	1.2	525.00	630.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding sales testing at Delphi Product & Service Solutions	0.4	270.00	108.00
02/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Downloaded and uploaded the fourth quarter journal entry data for plant 2800 and checked the missing October file	1.2	280.00	336.00
02/23/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for Accounting and Disclosure for Stock Options walkthrough.	0.5	360.00	180.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Brenman regarding accounts payable testing	0.2	280.00	56.00
02/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Researched foreign currency exchange rates on oanda.com	0.8	200.00	160.00
02/23/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran the statistical analysis system programs for selections, generated and reviewed the risk based selections report for Mexico plants	3.0	280.00	840.00
02/23/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed additional time datasets for January monthly statements	2.4	375.00	900.00
02/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers and tied out appropriate numbers for treasury business process controls.	2.4	280.00	672.00
02/23/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented year end follow-up of bad debt reserve	2.4	240.00	576.00
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit procedures related to potential transfer pricing exposures with A. Shapiro, D. Maher, B. Plumb, P. Penelle, J. Urbaniak, and A. Miller	1.2	490.00	588.00
02/23/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Replied to emails relating to testing progress for the Headquarters' expenditure cycle	0.9	280.00	252.00
02/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior related accounting memos	2.2	650.00	1,430.00
02/23/06	NORTHROP, THOMAS VINCENT	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched proposed French corporate tax rate decrease for J. Urbaniak	0.7	315.00	220.50
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for inventory price testing selections at Steering division	1.7	240.00	408.00
02/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested controls based on review of management's assessment	2.6	280.00	728.00
02/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented manual workpapers for independent testing for Inventory cycle	2.4	280.00	672.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the calculation from Y. Wang, Delphi contact from Asia region	0.4	280.00	112.00
02/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with the client re: cancelled trades and risk management ledger	0.3	270.00	81.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on account 3270 reconciliation	0.5	200.00	100.00
02/23/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compiled documents for Delphi Product and Service Solutions audit file for Employee Cost and Fixed Assets	1.7	290.00	493.00
02/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed the corporate and headquarter business cycle control testing with C. Snyder	1.5	525.00	787.50
02/23/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented financial systems business process controls with M. Whiteman	2.3	280.00	644.00
02/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to potential transfer pricing exposures with A. Shapiro, P. Penelle, D. Moyer, B. Plumb, D. Maher, and J. Urbaniak	1.2	390.00	468.00

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02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated workpaper for Delphi General Ledger first quarter-second quarter journal testing based on clarification received from S. Siegfried, Analyst	1.3	280.00	364.00
02/23/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented evidences found after analyzing invoices from the Offshore Group and performed write up for the Over/Under Absorbed Variance testing	0.8	280.00	224.00
02/23/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of all outstanding confirmations to provide to the client	1.9	200.00	380.00
02/23/06	LEHNER, JOANNA C	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and participated in a discussion re: prepaid tooling testing	0.5	390.00	195.00
02/23/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Posted Entries testing results.	2.0	360.00	720.00
02/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared fourth quarter 2005 disposal workpapers for Steering division	1.8	240.00	432.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas in regards to a status update of all audit areas in progress at Delphi Product & Service Solutions	1.2	270.00	324.00
02/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained cost of sales detail and made selections for testing	3.5	390.00	1,365.00
02/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing from engagement management	2.0	480.00	960.00
02/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and distributed North American corporate audit reports	2.1	390.00	819.00
02/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated discrepancies regarding receivables testing and related reserves testing at Delphi Product & Service Solutions	1.8	270.00	486.00
02/23/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Revised the statistical analysis system programs for the selections of the income statement accounts	1.0	280.00	280.00
02/23/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with E. Heney and obtained additional explanation for pre-petition liabilities	1.7	200.00	340.00
02/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed interim accounts receivable and prepared list of items outstanding from client	2.2	200.00	440.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated divisional summary of passed adjustment workpaper for items noted at the Steering division	0.5	270.00	135.00
02/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed changes to tax templates in relation to the internal controls audit	2.3	525.00	1,207.50
02/23/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering fixed asset workpapers	3.1	490.00	1,519.00
02/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation related to SAS 99 journal entry testing.	3.2	290.00	928.00
02/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Drafted meeting minutes for discussion with Steering assistant finance director	0.4	270.00	108.00
02/23/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Revenue independent testing workpapers	0.6	450.00	270.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: commodities cancelled trade procedures	0.9	270.00	243.00
02/24/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended weekly partner and manager audit status update meeting with B. Plumb, M. Crowley, D. Moyer, and K. Fleming	1.0	440.00	440.00
02/24/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Accounting Debt Summary walkthrough.	1.0	360.00	360.00
02/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: other comprehensive income Delphi Derivatives	2.3	240.00	552.00
02/24/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual work papers for the Expenditure cycle at headquarters	2.5	280.00	700.00
02/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting A. Bacarella re: derivative review notes	0.6	240.00	144.00
02/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Lowry re: additional requirements on special tools testing	0.9	390.00	351.00
02/24/06	WANG, NING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 12/05 IBNR Liability	4.0	305.00	1,220.00
02/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Model Audit Program for accounts receivable	1.9	240.00	456.00

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02/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared new requests for client re: income statement testing at Automotive Holdings Group	1.3	240.00	312.00
02/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client's memo and researched accounting for sale lease back	2.4	650.00	1,560.00
02/24/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inventoried Delphi zipped files for US pension and welfare plans	1.1	490.00	539.00
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed model audit program for accrued expenses for Energy & Chassis	1.3	270.00	351.00
02/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: Core Service Parts Organization (SPO) inventory Reserve	1.1	240.00	264.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared selections for other income and expense for Energy & Chassis and Thermal & Interior units in fourth quarter	1.1	490.00	539.00
02/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared correspondence re: bank account information and detail of accounts	2.9	200.00	580.00
02/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Followed up on open items with various Delphi contacts for Thermal and Interior	0.5	280.00	140.00
02/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Perry re: treasury regression and exposure collection control testing	1.5	280.00	420.00
02/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared all accounts payable confirmations to send to the client	2.3	200.00	460.00
02/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation list for newly received confirmations	1.9	200.00	380.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with S. Szalony, D. Moyer, K. Fleming, C. Alsager and A. Bacarella re: scheduling and staffing responsibilities	0.4	270.00	108.00
02/24/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items list with J. Urbaniak re: review of transfer pricing audit procedures	1.0	750.00	750.00
02/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed core deposit liability accounting for automotive holdings group	2.1	440.00	924.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for weekly business process meeting for internal controls audit	0.5	525.00	262.50
02/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran the statistical analysis programs for creating the datasets needed for the journal entry testing for fourth quarter and updated the programs for batch 1b	1.2	280.00	336.00
02/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments to income tax expense at various French units and drafted email with questions to J. Erickson	2.6	390.00	1,014.00
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed commodities cancelled trade procedures with A. Bacarella for Headquarters	0.9	200.00	180.00
02/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched the equity entry recorded in 2000 and identified in the January 5 SEC comment letter	3.8	650.00	2,470.00
02/24/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional information for Construction in Progress AR2146 from C. Arreola, Engineer	0.7	200.00	140.00
02/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	1.8	290.00	522.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Researched fixed asset addition selection for the Steering division	0.6	270.00	162.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering fixed asset workpapers	1.3	490.00	637.00
02/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made selections and communicated requests for accounts payable subsequent disbursement testing at the Headquarters division	2.5	270.00	675.00
02/24/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt testing procedures for interest	1.1	200.00	220.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed status of workers compensation audit procedures on case reserves	0.4	390.00	156.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the status of pension audit requests	0.4	390.00	156.00

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02/24/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Developed Spreadsheet and worked on testing of journal vouchers for pre and post-petition testing	2.3	200.00	460.00
02/24/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented accrued liability selections in workpapers	3.0	200.00	600.00
02/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with R.Shettigar re: Delphi derivatives	0.5	240.00	120.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised and reviewed tickmarks notes based on clarification from C. High, Finance Manager	1.5	280.00	420.00
02/24/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Transferred Segregation of Duties workpapers to L.Tropea	0.5	525.00	262.50
02/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared manual workpapers for headquarters financial reporting controls	2.3	360.00	828.00
02/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared documentation of intercompany derivative designation for Delphi derivatives	1.1	240.00	264.00
02/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic the status of the open areas	0.8	390.00	312.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional support from T. Elias, Delphi Analyst	0.3	280.00	84.00
02/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented income statement detail selections below gross margin for Automotive Holdings Group	3.8	240.00	912.00
02/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Examined the support provided by the Thermal and Interior division for asset disposals at the Lockport plant	1.7	270.00	459.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the staff prepared working papers for sales and accounts receivable cut-off testing for Delphi Product & Service Solutions	1.2	270.00	324.00
02/24/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with R. Roland to discuss Corporate Accounting Debt Summary, Allied Interest & Royalty, Balancing of Open Account walkthroughs.	1.0	360.00	360.00
02/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Fixed Asset flowchart workpaper	1.7	450.00	765.00
02/24/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Interviewed S. Kenny regarding Supplier Master File testing at Headquarters	1.0	280.00	280.00
02/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed account reconciliation control testing with C. Snyder	2.0	360.00	720.00
02/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed review of Saginaw Employee Cost benchmark mapping workpapers	2.0	450.00	900.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed invoices received from N. Leach, Accounts Payable Liaison Analyst	0.4	280.00	112.00
02/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Researched D. Moyer requests re: status, non-qualifying compilations, previous settlement of datasets, drafted multiple emails in response to D. Moyer, P. Carbone, R. Hoillet re: same	0.8	500.00	400.00
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented regression analysis for commodity selections for Headquarters	1.8	200.00	360.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process update for internal controls audit with A. Kulikowski and J. Volek	1.0	525.00	525.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared selections for other income and expense for Electronics & Safety in fourth quarter	0.6	490.00	294.00
02/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accounts receivable allowance for doubtful accounts workpapers for headquarters division	2.3	240.00	552.00
02/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury intercompany loan control testing	3.8	480.00	1,824.00
02/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business cycle testing and aligned staff to open items	2.1	480.00	1,008.00
02/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed response from J. Erickson regarding income tax adjustments at selected Mexico units	0.7	390.00	273.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed valuations for sick and accident liability for Delphi Corporation with J. Dokho	0.2	270.00	54.00
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed depreciation issues and fixed asset additions with financial analyst for Energy & Chassis	0.7	200.00	140.00
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with S. Szalony, D. Moyer, K. Fleming, C. Alsager and D. Ralbusky re: scheduling and staffing responsibilities	0.4	270.00	108.00

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02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed SAP first quarter-third quarter journal entry testing	0.6	280.00	168.00
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for accounts payable for Energy & Chassis	1.4	270.00	378.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented aged analysis as of year end for Delphi Steering	3.3	270.00	891.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Tomas re: derivatives review notes	0.6	270.00	162.00
02/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Examined evidence provided by the Thermal and Interior division relating to fixed assets capitalized in inappropriate period	2.1	270.00	567.00
02/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed remaining open items with Steering division internal audit staff	0.4	240.00	96.00
02/24/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with S. Wisniewski to discuss Business Budget Plan walkthrough.	1.0	360.00	360.00
02/24/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Applied Interest & Royalty walkthrough.	0.5	360.00	180.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client in regards to profit sharing entries between divisions at Delphi Product & Service Solutions	0.4	270.00	108.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed open items for benefit liabilities with B. Murray	0.3	270.00	81.00
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed the model audit programs of the other assets section for Automotive Holdings Group	1.7	270.00	459.00
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated additions and disposal testing selection for Energy & Chassis	0.5	200.00	100.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Established resource model for business process internal control testing for march and April	3.3	525.00	1,732.50
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Status update meeting with assistant finance director, general accounting manager and E. Hoch re: open items for Automotive Holdings Group	1.1	270.00	297.00
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reperformed other comprehensive income for commodities selections for Headquarters	2.6	200.00	520.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed construction work in progress roll from prior year and referenced to testing	1.8	270.00	486.00
02/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation for headquarters financial reporting	2.3	360.00	828.00
02/24/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Healthcare Accounting walkthrough.	1.5	360.00	540.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detail of other income and expense journal entry population for SAP units in fourth quarter	0.5	490.00	245.00
02/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: depreciation account activity for Energy and Chassis	1.2	240.00	288.00
02/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed documentation provided by client supporting the compressor excess and obsolete reserve	0.5	440.00	220.00
02/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson regarding income tax questions related to selected Portugal units and responded with follow-up questions	0.9	390.00	351.00
02/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed account reconciliation testing with S. Warnack	2.0	480.00	960.00
02/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Communicated results of evaluation of tooling policy	3.4	390.00	1,326.00
02/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts receivable reconciliation workpapers for Steering division	1.8	240.00	432.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/24/06 for the Delphi Sarbanes-Oxley procedures	0.7	525.00	367.50
02/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed prior year workpapers related to Delphi's opening balance sheet	3.4	650.00	2,210.00
02/24/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed additional info regarding liabilities testing with M. Stevenson	1.5	200.00	300.00

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02/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files on 2/24/06	0.8	100.00	80.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Inquired of the client about support for vehicle electronics lower cost or market calculations at Delphi Product & Service Solutions	0.3	270.00	81.00
02/24/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Researched the journal entries that do not net to zero for plant 2800, resolved the problem by revising the statistical analysis programs and generated the reconciliation report again for plant 2800	3.0	280.00	840.00
02/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing audit	2.0	480.00	960.00
02/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client and C. Alsager to discuss status of open audit issues for Automotive Holdings Group	1.1	240.00	264.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated receivables confirmation for Delphi Product & Service Solutions	0.4	270.00	108.00
02/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Employee Cost walkthrough workpaper	1.8	450.00	810.00
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed allowance for doubtful accounts as of 12/31/05 for Automotive Holdings Group	0.6	270.00	162.00
02/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.3	290.00	957.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented evident found after analyzing invoices from receiving final invoice from T. Elias, Delphi Analyst	0.6	280.00	168.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Coordinated meeting for Automotive Holding Group SAP business warehouse controls	0.5	525.00	262.50
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated depreciation expense for fixed asset additions testing for Energy & Chassis	0.6	200.00	120.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of other cost of sale selections for SAP units in fourth quarter	0.3	490.00	147.00
02/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed translation of Delphi headquarters international pension from local currency to the United States dollar	2.7	200.00	540.00
02/24/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Selected the journal entries for the income statement accounts except non sales and cost of sales accounts for the fourth quarter for plant 2800	1.1	280.00	308.00
02/24/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with S. Szalony, D. Moyer, K. Fleming, C. Alsager and D. Ralbusky re: scheduling and staffing responsibilities	0.4	440.00	176.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with S. Szalony, D. Moyer, K. Fleming, C. Alsager and D. Ralbusky re: scheduling and staffing responsibilities	0.4	270.00	108.00
02/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participate in weekly business cycle control status meeting with A. Kulikowski and J. Volek	1.0	480.00	480.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Review of controls for commodities' regression analyses	0.6	270.00	162.00
02/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined reconciliation of push-down of restatement entries provided by J. Lamb	0.5	270.00	135.00
02/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Fixed Asset walkthrough workpaper	1.3	450.00	585.00
02/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed foreign exchange trades binder for selections made in regards to foreign exchange trade confirm controls.	1.6	280.00	448.00
02/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in weekly manager update meeting with B. Plumb, D. Moyer, S. Szalony and K. Fleming	1.2	650.00	780.00
02/24/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared Quarterly Financial Report for fourth quarter 2004 on 2/24/06	2.6	75.00	195.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current status of Headquarters audit areas	0.9	490.00	441.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read accounting memos and supplemental information on the Headquarters purchase and documented understanding of transaction	3.1	270.00	837.00

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02/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of Energy & Chassis inventory reserve analysis	2.1	440.00	924.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi accounting methodology for core inventory reserves	0.7	490.00	343.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Sent follow up emails regarding open items	0.2	280.00	56.00
02/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed SEC letter with S. VanArsdell	0.5	650.00	325.00
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with general accounting manager for Energy & Chassis to discuss follow up questions on support provided for liability accounts	0.9	270.00	243.00
02/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating walkthrough documentation for headquarters financial reporting	1.7	360.00	612.00
02/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: methodology for recording accrued liabilities relating to payroll accounts at Delphi headquarters division	0.9	240.00	216.00
02/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the treasury cash management repetitive wire testing	1.0	480.00	480.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client in regards to the managements estimates in the calculation of excess and obsolescence at Delphi Product & Service Solutions	2.1	270.00	567.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Hewlett Packard data center Information security - logical section	1.0	525.00	525.00
02/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with H. Frank re: treasury confirm control testing	0.8	280.00	224.00
02/24/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with and obtained additional explanation for post-petition liabilities with E. Heney	0.4	200.00	80.00
02/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting for adjustments to purchase accounting	1.8	650.00	1,170.00
02/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Verified that hedge designation form was received and accurately filed for commodity selections for Headquarters	1.7	200.00	340.00
02/24/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Made selections from liability account detail	1.0	200.00	200.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with S. Szalony, A. Bacarella, K. Fleming, C. Alsager and D. Ralbusky re: scheduling and staffing responsibilities	0.4	490.00	196.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made construction work in progress selections and provided to client	1.2	270.00	324.00
02/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Searched Commodities binder for details on selections made in regard to treasury business process controls	3.2	280.00	896.00
02/24/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed financial systems controls with M. Whiteman	0.9	280.00	252.00
02/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi headquarters 2004 pension footnote from the 10K	1.1	200.00	220.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with S. Szalony, D. Moyer, A. Bacarella, C. Alsager and D. Ralbusky re: scheduling and staffing responsibilities	0.4	390.00	156.00
02/24/06	WANG, NING	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Continued to review 12/05 IBNR Liability	0.5	305.00	152.50
02/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented discrepancies between Core Team exhibit, validation template, and Delphi discrepancy tracker	2.4	280.00	672.00
02/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created rollforward for stock incentive Delphi headquarters	2.8	200.00	560.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes on Delphi Steering	1.2	270.00	324.00
02/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed follow up procedures regarding open non-US income tax items with J. Urbaniak	0.8	390.00	312.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued initial testing of Financial Reporting cycle	3.9	280.00	1,092.00
02/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with A. Perry and J. Green re: treasury regression and exposure collection control testing	1.5	480.00	720.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client in regards to price testing for sales at Delphi Product & Service Solutions	2.4	270.00	648.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering warranty and other reserve workpapers	0.6	490.00	294.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with B. Plumb, M. Crowley, D. Moyer and S. Szalony	1.2	390.00	468.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed DaimlerChrysler signed confirmation letter against original	0.3	390.00	117.00
02/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Employee Cost flowchart workpaper	0.7	450.00	315.00
02/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Recalculated and footed the pension and other postretirement benefits footnote disclosure summary sheet	1.4	200.00	280.00
02/24/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed trial balance reconciliations prepared by Deloitte Data Quality and Integrity group	1.3	270.00	351.00
02/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Worked with the internal control coordinators at energy and Chassis re: business process testing	2.0	480.00	960.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Began draft of the audit summary memo for 2005	4.0	390.00	1,560.00
02/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: additional requirements and information required for the analysis of special tools open project balance at year end	2.3	390.00	897.00
02/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson regarding open non-US income tax items and drafted responses regarding same	2.4	390.00	936.00
02/24/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters financial reporting controls	1.5	360.00	540.00
02/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate accounting account reconciliation testing for deficiencies	1.0	525.00	525.00
02/24/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Healthcare Accounting testing results.	1.5	360.00	540.00
02/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the impact of subsequent events on the warranty reserve as of December 31, 2005	0.5	440.00	220.00
02/24/06	REED, MEGAN AMANDA	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared account reconciliation workpapers for accrued liability testing	0.5	200.00	100.00
02/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation related to SAS 99 journal entry testing.	3.3	290.00	957.00
02/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compiled and updated initial request list for all cycles	2.3	280.00	644.00
02/24/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Met with N. Law, G3 Team supervisor, regarding Headquarters expenditure cycle	2.0	280.00	560.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed additional data from S. Reinhart, OSA Manager regarding fourth quarter analytical testing	0.9	280.00	252.00
02/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Scheduled business cycle testing at Electronics and Safety & Packard	0.8	480.00	384.00
02/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated management's analysis of accounts receivable reserves	1.9	390.00	741.00
02/24/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained selections for subsequent disbursement testing and set up the workpaper to test	2.0	240.00	480.00
02/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with C. Hewlett, R. Graham, and J. Schmidt to discuss open items for the treasury control testing	1.7	480.00	816.00
02/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented fluctuation audit support in regards to operations testing at Delphi Product & Service Solutions	2.3	270.00	621.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented allowance reserve for receivables at the Delphi Steering division	1.1	270.00	297.00

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02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed model audit program for accounts payable for Energy & Chassis	1.1	270.00	297.00
02/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed pre/post petition accounting for tax accruals with headquarters divisional staff	1.3	240.00	312.00
02/24/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Saginaw Financial Reporting flowchart workpapers	2.0	450.00	900.00
02/24/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: construction work in progress meeting	0.2	270.00	54.00
02/24/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed follow up procedures regarding open non-US income tax items with A. Miller	0.8	525.00	420.00
02/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting re: business process status with A. Kulikowski and J. Volek	1.0	480.00	480.00
02/24/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with partners and managers to discuss audit status	1.5	650.00	975.00
02/24/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed deficiency listing re: Saginaw division	1.6	480.00	768.00
02/24/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented finding regarding liabilities testing	0.8	200.00	160.00
02/24/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed workpapers related to the sale lease back in Mexico	1.9	650.00	1,235.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compared all invoices received from T. Elias, Analyst regarding Over/Under Absorbed Variance testing	0.6	280.00	168.00
02/24/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of areas to prepare for status meeting and evaluate staffing	0.8	390.00	312.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accounting for fixed asset additions	0.7	490.00	343.00
02/24/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed memos pertaining to the IT/2 derivative input software	2.1	240.00	504.00
02/24/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed journal vouchers selected for pre and post petition testing	2.5	200.00	500.00
02/24/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed SEC letter dated January 5, 2006 and discussion with B. Plumb	0.5	620.00	310.00
02/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented returned confirmations for benefit liabilities	0.9	270.00	243.00
02/24/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item request list from Delphi testing	0.4	280.00	112.00
02/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accrued payroll liabilities workpapers for Delphi headquarters division	1.7	240.00	408.00
02/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list for outstanding non-US income tax issues	1.5	390.00	585.00
02/24/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and corresponded with various team members re: engagement questions pending resolution	1.0	375.00	375.00
02/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed up on open items with various Delphi contacts for Steering	0.9	280.00	252.00
02/24/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in audit status meeting with partners and managers	1.3	490.00	637.00
02/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with B. Luethge and D. Moyer re: bankruptcy pre-petition and post-petition property tax liabilities	0.5	525.00	262.50
02/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed pre and post petition liability selection support provided by client and determined follow up questions for Automotive Holdings Group	0.6	270.00	162.00

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02/24/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Revised Headquarters Expenditure Walkthroughs according documentation standards	3.0	280.00	840.00
02/24/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Selected the journal entry lines for the cost of sales accounts based on some certain criteria for fourth quarter for 12 plants	3.5	280.00	980.00
02/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for world Headquarter data center physical security section	0.4	525.00	210.00
02/25/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with D. Moyer, S. Szalony, J. Badie, A. Bacarella, D. Ralbusky, K. Urek and C. Alsager	0.8	390.00	312.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed other liabilities model audit program for Energy & Chassis	1.1	270.00	297.00
02/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with seniors and managers re: audit status update and issue review	0.8	270.00	216.00
02/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed accounts receivable model audit program review notes with E. Schrot	0.5	270.00	135.00
02/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated fourth quarter global income statement variances for investigation	3.1	390.00	1,209.00
02/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed global design deficiencies to validate effectiveness of the control activities	2.5	525.00	1,312.50
02/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began completion of property Model Audit Program	0.9	270.00	243.00
02/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year workpapers and updated current year workpapers for commodities for Headquarters	1.9	200.00	380.00
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Made selections for worker compensation demographic testing of Delphi Corporation	1.4	270.00	378.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff prepared work paper for accounts receivable testing at Delphi Product & Service Solutions	2.7	270.00	729.00
02/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed settlement detail for Delphi derivative selections	2.3	240.00	552.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a Weekly senior and manager status update meeting	0.8	270.00	216.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/25/06	0.3	270.00	81.00
02/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new outstanding check testing procedures and contacted client with the update	2.8	200.00	560.00
02/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed inventory working papers	3.6	650.00	2,340.00
02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of Automotive Holdings Group prepaid and other asset workpapers	1.8	440.00	792.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared review notes in regards to accounts receivables and related credits to payables for Delphi Product & Service Solutions	1.3	270.00	351.00
02/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with C. Alsager and S. Szalony to discuss audit area status	0.7	240.00	168.00
02/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Agreed XM satellite cost per unit to contract prices	1.7	240.00	408.00
02/25/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Debt Summary testing results.	1.0	360.00	360.00
02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated outstanding open items list for communication to the client	0.5	440.00	220.00
02/25/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared workpapers for the December deferral review	1.4	295.00	413.00

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02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the areas within the audit file ready for manager review, responded to e-mail questions from participating offices and reviewed news articles impacting the client to determine if any accounting implications needed to be considered	1.0	440.00	440.00
02/25/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared testing documentation for the purchasing area at headquarters	2.0	280.00	560.00
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made and provided account payable selections to Delphi Steering	0.4	270.00	108.00
02/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Added purpose and procedure documentation for derivative summary schedules and selections	1.3	240.00	312.00
02/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/25/06 for the Delphi Sarbanes-Oxley procedures	0.4	525.00	210.00
02/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Identified discrepancies between Delphi discrepancy tracker, Core Team exhibit, and validation template	1.1	280.00	308.00
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and determined additional benefit liability request based on Deloitte actuary valuation review	2.2	270.00	594.00
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed journal entry testing selections and procedures performed	0.6	270.00	162.00
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with seniors and managers re: Delphi engagement update and timeline	0.8	270.00	216.00
02/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Made revisions to the draft audit summary memo	2.3	390.00	897.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering fixed asset workpapers	1.1	490.00	539.00
02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of Automotive Holdings Group prepaid assets and inventory workpapers	1.2	440.00	528.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions fixed asset workpapers	0.3	490.00	147.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items list with S. Szalony and E. Hoch	0.7	270.00	189.00
02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended senior and manager weekly update meeting to discuss status of divisional procedures and outstanding issues	0.8	440.00	352.00
02/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed investment working papers	1.4	650.00	910.00
02/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final account reconciliations for headquarters accounts payable accounts	1.9	240.00	456.00
02/25/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed memos to National office and others regarding equity charge taken in 2000	0.6	650.00	390.00
02/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed November 2005 deferred tax analysis	1.4	525.00	735.00
02/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Agreed foreign exchange rates on factiva.com and Hyperion to the international pension summary.	2.4	200.00	480.00
02/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized cash documentation from client and referenced tickmarks	1.2	200.00	240.00
02/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented income statement testing for depreciation expense at Energy and Chassis	3.5	240.00	840.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented support for accounts receivable as of 12/31/05 for Automotive Holdings Group	2.3	270.00	621.00
02/25/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Allied Interest & Royalty testing results.	1.5	360.00	540.00

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02/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for hourly, sick, and accident accrual balances at headquarters division	1.3	240.00	312.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed documentation methodology for SAS 99 workpapers	1.1	490.00	539.00
02/25/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Continued documenting manual work papers for the Expenditure cycle at headquarters	3.0	280.00	840.00
02/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Referenced work papers for financial systems documentation	2.7	280.00	756.00
02/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Constructed confirmation control log for Delphi Products and Service Solutions	1.5	240.00	360.00
02/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided response to client questions on pre and postpetition property tax liability accounts	0.9	270.00	243.00
02/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the Treasury foreign exchange exposure collection walkthrough testing	1.6	480.00	768.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff prepared work paper for allowance for bad debt reserve testing at Delphi Product & Service Solutions	1.3	270.00	351.00
02/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers in relation to cashnet users and the one net users testing	1.2	280.00	336.00
02/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 tax provision-to-return analysis	1.3	525.00	682.50
02/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list as of 2/25/06	1.8	270.00	486.00
02/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed inventory review notes on the leadsheet for Energy and Chassis	1.1	240.00	264.00
02/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated and provided follow up questions on support provided for fixed asset disposal selections at the Thermal and Interior division	3.2	270.00	864.00
02/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented the pension and other postretirement benefits footnote disclosure summary sheet	2.4	200.00	480.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in audit status meeting with Managers and Seniors	0.8	490.00	392.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with D. Moyer, S. Szalony, K. Fleming, D. Ralbusky, K. Urek, and A. Bacarella regarding audit status update for the entire Delphi audit	0.8	270.00	216.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/25/06	0.7	270.00	189.00
02/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed and responded to questions on audit procedures from referral teams	1.1	390.00	429.00
02/25/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read B. Plumb email dated 2/25/06 and attachments thereto	0.5	620.00	310.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed manager review notes in the Delphi Product & Service Solutions audit file	0.8	270.00	216.00
02/25/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared workpapers and reviewed the deferred taxes for December	3.3	295.00	973.50
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed other post employment benefit detail to identify follow up questions for the client	0.7	270.00	189.00
02/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for world Headquarter data center - System software- logical security section	2.0	525.00	1,050.00
02/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury inter-company loan testing	1.8	480.00	864.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with D. Moyer re: update of open audit items at Delphi Product & Service Solutions	0.8	270.00	216.00
02/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and discussed and updated Sarbanes-Oxley plan with V. Ziemke	0.8	390.00	312.00
02/25/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Balancing of Open Accounts walkthrough.	1.0	360.00	360.00

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02/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented discrepancies between Core Team exhibit, validation template, and Delphi discrepancy tracker	2.9	280.00	812.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed population of cost of sale entries for SAP units for fourth quarter and distributed to audit teams	2.6	490.00	1,274.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of Headquarters audit area	0.4	490.00	196.00
02/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated tickmark template for marketable securities testing	1.9	200.00	380.00
02/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Model Audit Program for Delphi Products and Service Solutions confirmation control log	0.8	240.00	192.00
02/25/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Supplier Master File walkthrough for the Expenditure cycle at headquarters.	3.0	280.00	840.00
02/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final inventory workpapers for Saginaw Steering division based on explanations received from Delphi staff	1.8	240.00	432.00
02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the headquarter and consolidated audit areas for designation of manager review	1.0	440.00	440.00
02/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed cash, investments, debt and equity working papers	1.2	650.00	780.00
02/25/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared e-mail to D. Moyer re: bankruptcy pre-petition and post-petition allocation of property taxes	0.3	525.00	157.50
02/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Accounts receivable review notes	0.6	240.00	144.00
02/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory in transit unapplied cash support provided on 2/24/2006 for Energy and Chassis	3.7	240.00	888.00
02/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented support for accounts receivable as of 9/30/05 for Automotive Holdings Group	2.6	270.00	702.00
02/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated construction work in progress selections for Energy & Chassis	1.7	200.00	340.00
02/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented supports received for commodity selections for Headquarters	2.1	200.00	420.00
02/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed review of Saginaw Financial Reporting flowchart workpaper	0.5	450.00	225.00
02/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed responsibility of headquarters areas with D. Moyer and S. Szalony and prepared schedule to detail responsibility	1.1	390.00	429.00
02/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated list and audit support software for confirmations	2.2	200.00	440.00
02/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed debt working papers	0.5	650.00	325.00
02/25/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: update of open audit items at Delphi Product & Service Solutions	0.8	490.00	392.00
02/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed cash working papers	0.5	650.00	325.00
02/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented and provided other cost of sales selections to C. Fenton	1.8	390.00	702.00
02/25/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for accounts receivable interim testing for Energy & Chassis	2.5	200.00	500.00
02/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for world Headquarter data center System software- Change Management section	1.6	525.00	840.00
02/25/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed emails related to audits in France and Germany	0.5	650.00	325.00
02/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Created initial independent testing request list	1.2	280.00	336.00
02/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Financial Reporting flowchart workpaper	1.0	450.00	450.00

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02/25/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items listing with C. Alsager and E. Hoch re: remaining open items	0.7	440.00	308.00
02/25/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed worker compensation demographic testing procedures for Delphi Corporation	1.9	270.00	513.00
02/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury non-repetitive wire user review testing	1.2	480.00	576.00
02/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of fourth quarter global balance sheet analysis	3.3	390.00	1,287.00
02/25/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for world Headquarter data center - information systems operations section	0.8	525.00	420.00
02/25/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: review notes for accounts receivable at Delphi Product & Service Solutions	0.6	270.00	162.00
02/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended weekly Delphi audit status update meeting with managers and seniors	0.8	270.00	216.00
02/25/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed equity working papers	0.5	650.00	325.00
02/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed review notes for Thermal and Interior accounts receivable model audit program	2.1	200.00	420.00
02/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discrepancies and created initial independent request list	2.3	280.00	644.00
02/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed detail status of the benefit liability testing and assessed remaining procedures	0.8	390.00	312.00
02/25/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran the statistical analysis programs for data validation report for fourth quarter, corrected the errors in the programs and sent out an email about the progress of the journal entry testing	1.8	280.00	504.00
02/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for headquarters stock compensation accounts	0.7	240.00	168.00
02/25/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed testing and tie out of Headquarters purchase cost	3.9	270.00	1,053.00
02/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes for headquarters accrued payroll liabilities accounts	1.7	240.00	408.00
02/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items list for 2/25/06	2.7	270.00	729.00
02/25/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed review notes for Thermal and Interior accounts receivable model audit program with K. Urek	0.5	200.00	100.00
02/25/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented regression documentation received from A. Perry	2.3	280.00	644.00
02/25/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the manual workpapers for Balancing of Open Accounts.	0.5	360.00	180.00
02/25/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated Saginaw Financial Reporting benchmark workpaper	2.0	450.00	900.00
02/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked the data validation report, mapped two accounts to the financial statement lines in the audit input form and reran the program 8 and updated the validation report	1.4	280.00	392.00
02/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Submitted the program 9, revised the batch 2 programs, corrected the prior data from the third quarter and submitted program 10 through 14	1.5	280.00	420.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed business warehouse data extraction for Delphi Automotive Holding Group with D. Steis	0.2	480.00	96.00
02/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Followed up on how to test Automotive Holding Group SAP business warehouse controls with Delphi competency center	1.3	525.00	682.50
02/27/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference call with various team members re: status	3.6	375.00	1,350.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed fourth quarter 2005 disposal selections for Steering division with Delphi staff	0.9	240.00	216.00
02/27/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounting for roof replacement with D. Moyer	0.6	650.00	390.00

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02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	updated Accounts Payable workpaper with current journal entry information	0.5	280.00	140.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing of Employee Cost reliance testing	2.6	290.00	754.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing on audit	1.6	480.00	768.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tested controls selected due to lack of reliance on Core Team testing	2.7	280.00	756.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated status of completion of business process testing	0.6	480.00	288.00
02/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared cash and marketable securities documents for review	2.9	200.00	580.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and recalculated explanations from S. Borrego, Analyst	0.6	280.00	168.00
02/27/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated scheduled hours, staffing needs, and determined extra resources	0.6	650.00	390.00
02/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated inventory capitalization policy	3.2	390.00	1,248.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reorganization expenses documentation further received and provided questions to client	2.3	270.00	621.00
02/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of revenue for Steering	1.1	390.00	429.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed warranty item payments with R. Marcola	0.5	270.00	135.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee cost business process for Thermal and Interior division	2.8	480.00	1,344.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented MNS2 Posting walkthrough.	1.0	360.00	360.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Set up Fixed Assets workpapers	0.8	290.00	232.00
02/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented debt confirmation testing	1.6	200.00	320.00
02/27/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed e-mail message re: Delphi articles to determine the impact on audit procedures and responded to inquiries from participating offices	1.0	440.00	440.00
02/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments to income tax at selected non-US entities	3.3	390.00	1,287.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared detailed open items listing for all audit areas at Delphi Product and Service Solutions	1.6	270.00	432.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fiscal Year 2005 first quarter Journal Entries - group 3	2.4	270.00	648.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/27/06	1.2	270.00	324.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided update to D. Greenbury and T. Castle on open fixed asset testing procedures at Thermal and Interior	1.3	270.00	351.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated accounts receivables workpapers for 2005 audit of Energy & Chassis	2.1	200.00	420.00
02/27/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared property balances from September 30, 2005 to December 31, 2005.	2.0	200.00	400.00
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a memo on derivatives and intercompany loans	1.3	240.00	312.00
02/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated reviewed of general computer controls workpapers for the mid-Michigan service center testing - Information security section	0.4	525.00	210.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed audit approach towards re-performance and independent testing	2.3	280.00	644.00
02/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented model audit program for Automotive Holdings Group inventory procedures performed	1.5	240.00	360.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Lamb regarding postretirement liability calculation	1.6	270.00	432.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed SAP first quarter-third quarter journal entry testing	0.9	280.00	252.00

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02/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/27/2006	1.7	290.00	493.00
02/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of the Automotive Holdings Group annual physical inventory workpapers for Flint East and Fitzgerald plant locations	2.7	440.00	1,188.00
02/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting for Automotive Holding Group SAP business warehouse controls	0.2	525.00	105.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed up on request list items to gain status update	0.4	280.00	112.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed cancelled trades for commodities with A. Bacarella and financial analyst for Headquarters	0.7	200.00	140.00
02/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized debt documentation from client and referred to tickmark documentation	3.2	200.00	640.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed testing of Fixed Assets Control Objectives - Group 1	3.5	290.00	1,015.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering fixed asset workpapers	3.7	490.00	1,813.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized testing procedures for first and second quarter fraud detecting journal entries at Thermal and Interior with D. Travis	0.6	270.00	162.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with D. Moyer the corporate structure	0.4	270.00	108.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested addition support from S. Borrego, Analyst for fourth quarter Analytic testing	0.1	280.00	28.00
02/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the inventory in transit accrual recorded at the divisional level and documented divisional legal reserve analysis	1.2	440.00	528.00
02/27/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing and submitted to Deloitte Detroit	1.0	240.00	240.00
02/27/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Manual workpapers for the Headquarters' Expenditure cycle	3.0	280.00	840.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped out pre-petition accrued liability accounts for testing and began referencing	3.9	270.00	1,053.00
02/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed with the client the treatment of the Luxembourg restatement tax entry	0.7	390.00	273.00
02/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative confirmation log with interim and final confirmations	2.2	200.00	440.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided guidance to E. Schrot for fraud related journal entry testing format	0.6	270.00	162.00
02/27/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Manual Walkthrough workpapers for the Headquarters' Expenditure cycle	3.0	280.00	840.00
02/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented cost of sales selections related to Automotive Holdings Group	1.9	240.00	456.00
02/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Expenditure flowchart workpaper	2.7	450.00	1,215.00
02/27/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed overall feedback comments re: December and January monthly fee statements	3.3	375.00	1,237.50
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with N. Leach, Accounts Payable Liaison Analyst regarding invoices from Account Payable testing	0.5	280.00	140.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client depreciation adjustment for fixed asset testing	0.3	270.00	81.00
02/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager, L. Tropea, C. Snyder and client re: business warehouse cross charge to Automotive Holdings Company from Energy and Chassis	0.2	240.00	48.00
02/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented operating expense selections at Automotive Holdings Group	3.9	240.00	936.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury foreign exchange transaction execution control testing	1.7	480.00	816.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued testing of journal vouchers for Financial Reporting cycle	3.9	280.00	1,092.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed Allowance for Doubtful Accounts model audit program for Automotive Holdings Group	0.4	270.00	108.00

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02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated documentations for fourth quarter Analytic workpaper	1.3	280.00	364.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's treasury process flow chart	1.1	480.00	528.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed status of corporate accounting walkthrough testing with J. Walker	0.5	480.00	240.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began initial review of fourth quarter derivative fluctuations from client	2.1	270.00	567.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated final evidence for Thermal and Interior prepetition property tax liability	1.4	270.00	378.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry regarding additional inquiry on open projects amortization	0.5	200.00	100.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Notes Receivable and Notes Payable Eliminations walkthrough.	1.0	360.00	360.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated Delphi accounting memo log	0.6	490.00	294.00
02/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed e-mails re: 2005 income tax audits	0.7	525.00	367.50
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial systems walkthrough testing	2.8	480.00	1,344.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Employee Cost workpapers	1.2	290.00	348.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for holdback account balance at Steering division	1.6	240.00	384.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated repair and maintenance workpapers for 2005 audit of Energy & Chassis	2.1	200.00	420.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented changes to Journal entry testing third quarter and fourth quarter testing	0.6	280.00	168.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed audit procedures for SAS 99 journal entry testing with S. Lovelady	0.6	270.00	162.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared remaining manager review notes regarding fixed assets for Delphi Product and Service Solutions	0.6	270.00	162.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy and client re: derivatives cancelled commodity trades	0.7	270.00	189.00
02/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of revenue for Thermal and Interior	3.7	390.00	1,443.00
02/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Tax Rates by Country selections and drafted emails regarding open items	3.2	390.00	1,248.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified receipt of all first quarter and second quarter requested journal entries for testing	1.4	270.00	378.00
02/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and discussed with M. Stamenkovic re: accumulated amortization balance of special tools and reasonableness	1.1	390.00	429.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with R Reimink to discuss Corporate Accounting walkthroughs for 10K operating lease, MNS2 postings, and Notes Receivable/Notes Payable eliminations.	1.5	360.00	540.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with C. Alsager journal entry testing including AS/2 files and Model Audit Program	0.6	270.00	162.00
02/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	3.4	390.00	1,326.00
02/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented operating expense selections at Energy and Chassis	3.5	240.00	840.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Accounting process memos.	0.3	360.00	108.00
02/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of the Automotive Holdings Group annual physical inventory workpapers for Kettering, New Brunswick, Needmore, and Anderson	3.8	440.00	1,672.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on pre and post petition liabilities testing	2.2	200.00	440.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with C. Alsager specific questions on Fiscal Year 2005 first quarter Journal Entries	0.4	270.00	108.00

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02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed auditing of detailed sales transactions for Delphi Product and Service Solutions	2.7	270.00	729.00
02/27/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested and tied out fourth quarter numbers for property.	2.3	200.00	460.00
02/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Contacted R. Merrill, G. Wilson, and K. Tremain to obtain client documentation for independently tested controls.	1.0	290.00	290.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested from N. Leach, Accounts Payable Liaison Analyst for additional supports related to Accounts Payable selection	0.1	280.00	28.00
02/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the emails associated with the journal entry testing, imported all the files into AS2 and updated the reference index for the third quarter	2.5	280.00	700.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated request list based on Deloitte identified open items listing	0.6	280.00	168.00
02/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-US income tax audit procedures and open items with J. Urbaniak	0.9	390.00	351.00
02/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented and researched workers compensation demographics on the Sedgewick system	3.3	200.00	660.00
02/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began complying the workpapers to support legal reserve	1.4	390.00	546.00
02/27/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Computed fourth quarter numbers for property.	4.0	200.00	800.00
02/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed inventory product reconciliation testing	3.0	280.00	840.00
02/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated classification of liabilities of estimates for subject to compromise	1.3	390.00	507.00
02/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed discount rate change in DPS for audit projects and distributed to B. Plumb for review and approval	0.5	100.00	50.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared analysis for holdback account at the Delphi Saginaw Steering division	1.7	240.00	408.00
02/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files on 2/27/06	0.8	100.00	80.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fiscal Year 2005 first quarter Journal Entries - group 1	2.7	270.00	729.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: construction work in progress selections	1.2	270.00	324.00
02/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the SAS programs and wrote the memo for the account reconciliation and journal testing procedures for the fourth quarter for Mexico plants	2.9	280.00	812.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared lower of cost or market analysis for Saginaw Steering division	1.9	240.00	456.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested support for inventory testing from the client	0.5	200.00	100.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed status of corporate accounting walkthrough testing with C. Snyder.	0.5	360.00	180.00
02/27/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Organized Expenditure workpapers and indexed content for Headquarters' control testing	1.5	280.00	420.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared information for discussion with new Senior working on Delphi	0.6	490.00	294.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared manager review notes for Property workpapers at Steering division	1.8	240.00	432.00

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02/27/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and documented understanding of accounting position on special tooling	3.5	650.00	2,275.00
02/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the response received from France on demographic testing	0.4	390.00	156.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury foreign exchange accounting testing with J. Green	0.5	480.00	240.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer open items in property testing and liability testing	1.0	200.00	200.00
02/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for treasury foreign exchange work papers	2.1	280.00	588.00
02/27/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit procedures and open items with A. Miller	0.9	525.00	472.50
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi IT/2 input procedure memo for Delphi derivatives	2.3	240.00	552.00
02/27/06	WANG, NING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 12/05 IBNR Liability	1.0	305.00	305.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared some review notes on inventory testing	1.2	200.00	240.00
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: operations testing	1.2	240.00	288.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional explanation from S. Reinhart, OSA Manager regarding fourth quarter FY05 Analysis	0.2	280.00	56.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed supports from N. Leach, AP Liaison Analyst for Accounts Payable testing	0.5	280.00	140.00
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Recalculated bad debt reserve for Delphi Products and Service Solutions	1.8	240.00	432.00
02/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in meeting with V. Ziemke re: the engagement scope and specific responsibilities assigned to me.	1.5	290.00	435.00
02/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes from treasury commodities work papers	1.5	280.00	420.00
02/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Formatted Thermal and Interior SAS 99 workpaper to display reason for journal entry selection	3.1	200.00	620.00
02/27/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared final reconciliation of data and reconciled amount from system to monthly fee application for December and January	3.1	375.00	1,162.50
02/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Expenditure benchmark workpaper	2.7	450.00	1,215.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Provided Packard audit team guidance on performing fraud related journal entry testing	0.5	270.00	135.00
02/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Analyzed open items list for 2/27/2006	3.8	290.00	1,102.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented support for fixed assets for Automotive Holdings Group	0.8	270.00	216.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury non-repetitive testing with J. Green	0.5	480.00	240.00
02/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the summary of confirmation list for new confirmations received	1.2	200.00	240.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open notes under Sales Revenue testing	0.5	280.00	140.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated construction work in progress workpaper for 2005 audit of Energy & Chassis	2.3	200.00	460.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and updated open items with list with Delphi contact N. Cash	1.2	280.00	336.00
02/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed equity entries made in second quarter of 2000 with A. Vondra of PriceWaterhouse	0.6	650.00	390.00

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02/27/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items listing for distribution to Delphi	0.2	490.00	98.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed manager review notes for the Steering division to determine additional procedures to be completed	0.4	270.00	108.00
02/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Jobs bank accrual memo and working papers prepared by the company and discussed with K. Urek and S. Szalony	2.1	650.00	1,365.00
02/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed work in process inventory reconciliation testing	1.5	280.00	420.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation on core reserve liability for Steering division	1.5	270.00	405.00
02/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovi re: specific open projects, details and movements under the monthly detail listing	1.8	390.00	702.00
02/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items listing for Automotive Holdings Group income statement selections	1.5	240.00	360.00
02/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed labor and personnel legal report for 12/31/05	2.4	390.00	936.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented selections for Allowance for Doubtful Accounts for Automotive Holdings Group	3.7	270.00	999.00
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Drafted open items list for Delphi Products and Service Solutions	0.9	240.00	216.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed lower of cost or market analysis with Delphi Steering division staff	1.4	240.00	336.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Communicated control issued surrounding the revenue recognition process at Delphi Product and Service Solutions to the Deloitte ERS group.	0.4	270.00	108.00
02/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated SAS 99 Fraud Discussion Meetings with J. Gilkes, K. Fleming and various Delphi Directors	2.1	100.00	210.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared remaining manger review notes in special tools and prepaid expenses audit areas for Delphi Product and Service Solutions	1.3	270.00	351.00
02/27/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed working papers on investments	2.1	650.00	1,365.00
02/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Organized audit system 2 work papers in a logical format	1.6	280.00	448.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering other accrued expenses and warranty workpapers	2.1	490.00	1,029.00
02/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed prior year workers compensation demographics for Delphi headquarters	1.9	200.00	380.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Huf re: treasury non-repetitive wire control testing	1.2	480.00	576.00
02/27/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Interviewed S. Kenny regarding Headquarters' expenditure Control Testing	3.0	280.00	840.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented support for proposed adjustment for allowance for doubtful accounts for Automotive Holdings Group	1.3	270.00	351.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for consigned inventory balances at Steering division	1.4	240.00	336.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Lamb for restatement push down entries by sector	3.4	270.00	918.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed questions on audit procedures for SAS 99 selections with S. Lovelady	0.4	270.00	108.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Employee Cost testing with manager	0.8	290.00	232.00
02/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared tickmark templates for cash workpapers	1.1	200.00	220.00
02/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis Division audit methodology with Deloitte staff	2.8	290.00	812.00

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02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Steering division and benefit liabilities	0.5	270.00	135.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated Employee Cost request list	0.4	290.00	116.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed special tools selections with fixed asset manager for Energy & Chassis	0.5	200.00	100.00
02/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/27/2006	3.3	290.00	957.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional support from G. Choplo regarding Sales Revenue explanation	0.2	280.00	56.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items list for Detroit	0.3	200.00	60.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Researched disposal policy and detail selections for the Delphi Steering division	1.2	270.00	324.00
02/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed workers compensation demographics for Delphi headquarters	2.9	200.00	580.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and addressed manager review notes in regards to consumer electronics lower of cost or market analysis for Delphi Product and Service Solutions	2.3	270.00	621.00
02/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared Quarterly Financial Report for fourth quarter 2005 on 2/27/06	0.6	75.00	45.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with F. Nance information needed for repairs and maintenance expense for additions	0.5	200.00	100.00
02/27/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted re-performance procedures for the fixed asset cycle of the Energy and Chassis Division	3.9	290.00	1,131.00
02/27/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing of Treasury control activities	1.4	290.00	406.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed audit requests for transfer pricing	0.2	490.00	98.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed purchase order detail for machine and equipment received by Steering at year end	1.4	270.00	378.00
02/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for headquarters network testing	3.8	525.00	1,995.00
02/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued reviewing global deficiencies for trends affecting the reliability of control testing	1.0	525.00	525.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Provided overview process to perform business process testing to new staff	1.4	480.00	672.00
02/27/06	SASSO, ANTHONY V	DIRECTOR	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed email and property tax analysis from D. Moyer and discussed with J. Vallerie	1.2	670.00	804.00
02/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for treasury financial systems work papers	1.9	280.00	532.00
02/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed attachments H (supplemental audit instructions to targeted units) submitted by Deloitte local country teams for various non-US entities and forwarded information to J. Urbaniak re same	0.6	390.00	234.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with C. Hewlett to review Treasury Cash Management - Commercial Paper testing selections.	1.1	360.00	396.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed potential deficiencies within Corporate Accounting with C. Snyder.	0.2	360.00	72.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated cost of sales documentation with additional selections and audited supports for the selections at Delphi Product and Service Solutions	2.4	270.00	648.00
02/27/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested property numbers for December 31, 2005.	2.0	200.00	400.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Contacted internal control coordinators at Packard and Delphi Product & Service Solution re: business process testing	0.5	480.00	240.00

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02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Vogel, Accounts Receivable regarding GM billing for journal entry testing	0.3	280.00	84.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented 10K Operating Lease testing results.	2.0	360.00	720.00
02/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed holdback account with Delphi Saginaw staff	1.2	240.00	288.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and participated in a discussion with L. Tropea, C. Snyder, E. Hoch and IT personnel re: Business Warehouse and the audit evidence to support the cross charges.	0.2	270.00	54.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and Prepared for and met M. Starr regarding ACCT 4411 testing (FRR 52)	0.5	200.00	100.00
02/27/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fiscal Year 2005 first quarter Journal Entries - group 2	3.1	270.00	837.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed all tickmarks and notes for Over/Under Absorbed Variance testing prior to submission	0.7	280.00	196.00
02/27/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared summary of Delphi's special tooling accounting policy	3.0	650.00	1,950.00
02/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and met with J. Badie to discuss Financial Reporting walkthrough	0.9	280.00	252.00
02/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed Saginaw Financial Reporting benchmark workpaper	1.0	450.00	450.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional explanation from G. Naylor, Supervisor of Accounts Receivable	0.2	280.00	56.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Sales Revenue testing based on supports from S. Siegfried, Analyst	0.8	280.00	224.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed potential deficiencies within Corporate Accounting with J. Walker	0.2	480.00	96.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Determined open testing items for Corporate Accounting.	0.7	360.00	252.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed selected accounts payable entries for testing requested by Detroit	0.6	280.00	168.00
02/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D. Rhoades regarding Sarbanes-Oxley testing at Delphi Product and Service Solutions	0.9	270.00	243.00
02/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation and closed review notes for operating expenses at Thermal and Interior	2.8	270.00	756.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella and financial analyst for commodities cancelled trades for Headquarters	0.4	200.00	80.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional support from S. Reinhart, OSA Manager	0.1	280.00	28.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented 10K Operating Lease walkthrough.	1.5	360.00	540.00
02/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed the Thermal and Interior statements of auditing standards 99 for proper workpaper format with K. Urek	0.6	200.00	120.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested GM Retroactive Billing support from G. Naylor, AR	0.1	280.00	28.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering warranty liability workpapers	3.9	490.00	1,911.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Researched and determined additional testing procedures for the fixed assets additions to building at Steering division	1.3	270.00	351.00
02/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/27/06 for the Delphi Sarbanes-Oxley procedures	0.8	525.00	420.00
02/27/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Checked and replied emails re: Delphi headquarters control testing	1.5	280.00	420.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised workpapers for commodities testing for 2005 audit of Headquarters	1.6	200.00	320.00
02/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the data validation report, checked the process of running Batch 2 and sent out the email about the status of batch 2	1.1	280.00	308.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed pre and post petition liability recluses re: incentive compensation accounts	0.8	270.00	216.00

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02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: accounting methodology for environmental reserve vs. legal reserve and related expense charges recording	0.5	270.00	135.00
02/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented analysis of financial systems processes	2.4	280.00	672.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed inventory leadsheets for interim and final for the Delphi Steering division	2.2	270.00	594.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process testing at all divisions	0.6	480.00	288.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with H. Bramer regarding FRM94 Journal Voucher for prepetition liabilities testing	0.6	200.00	120.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed tasks needed to finish inventory testing	1.0	200.00	200.00
02/27/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory working papers and areas of testing to be completed	4.0	280.00	1,120.00
02/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed equity entries made in second quarter of 2000 with J. Sheehan	0.4	650.00	260.00
02/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Expenditure independent test workpaper	1.3	450.00	585.00
02/27/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Accounting documentation and identified open items for follow-up.	2.0	360.00	720.00
02/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Investigated inventory reconciling items	2.7	390.00	1,053.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented support provided for accounts payable for Automotive Holdings Group	1.1	270.00	297.00
02/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed internal audit reports received from Delphi's Corporate Audit Services to K. Fleming for review and filed copies on 2/27/06	0.8	100.00	80.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on cut-off testing for pre and post petition liabilities testing	1.8	200.00	360.00
02/27/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed testing of treasury for Energy and Chassis	2.1	390.00	819.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented SAP first quarter-third quarter testing	1.3	280.00	364.00
02/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury commodities regression walkthrough testing	1.7	480.00	816.00
02/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accounting memos	0.6	490.00	294.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed email from S. Siegfried, Global Selling and General Administration Expense Analyst regarding detail analysis	0.5	280.00	140.00
02/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client further requests for reorganization expenses	0.4	270.00	108.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented support for special tools for Automotive Holdings Group	0.6	270.00	162.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Sales Revenue testing	0.5	280.00	140.00
02/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed cashnet and the one net user listing for appropriate users	2.2	280.00	616.00
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: Derivatives testing of other comprehensive income.	2.1	240.00	504.00
02/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Expenditure walkthrough workpaper	1.8	450.00	810.00
02/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared follow up questions for general accounting manager for Automotive Holdings Group	0.8	270.00	216.00
02/27/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Expenditure reliance test workpaper	1.5	450.00	675.00
02/27/06	PULIS, JASON ALEXANDER	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Followed up on steering applications review notes	0.5	290.00	145.00
02/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury business process for Thermal and Interior division	2.5	480.00	1,200.00
02/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the SAS programs Memo and journal entry testing memo for the third quarter in the system and product in data processing system	3.0	280.00	840.00

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02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Starr, Manager regarding Essex invoices Accounts Payable testing	0.3	280.00	84.00
02/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of Automotive Holdings Group accounts receivable workpapers	0.5	440.00	220.00
02/27/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on capitalized maintenance in 2005	1.2	200.00	240.00
02/27/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed memo on change in useful life of Torreon Plant	0.7	650.00	455.00
02/27/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: special amortization expense budgeted vs. actual and monthly adjustments	0.9	390.00	351.00
02/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of the Automotive Holdings Group inventory reserves	1.3	440.00	572.00
02/27/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared special tools selections and updated data in special tools workpaper for 2005 audit of Energy & Chassis	2.4	200.00	480.00
02/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list for Detroit	0.3	280.00	84.00
02/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed inventory physical observation workpapers for Steering division	1.4	270.00	378.00
02/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation control log for Delphi derivatives	1.5	240.00	360.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/28/06	0.4	270.00	108.00
02/28/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed errors in warranty sample selections with S. Szalony	0.4	650.00	260.00
02/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed re: income statement testing for year end	1.4	390.00	546.00
02/28/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Revised testing results documentation based on conversation with C. Snyder regarding documentation standards.	2.0	360.00	720.00
02/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Obtained and reviewed prior year working papers related to equity	2.3	650.00	1,495.00
02/28/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Assessed testing to be performed in response to corporate audit team requests	0.5	340.00	170.00
02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate and headquarters control testing status document	0.7	480.00	336.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated accounts receivable workpapers with data received from finance manager for Energy & Chassis	2.3	200.00	460.00
02/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Followed-up with Census Bureau re: their questions on the Quarterly Financial Report fourth quarter submission and researched inconsistency in data	1.5	75.00	112.50
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on property testing	2.2	200.00	440.00
02/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Packard workpapers	1.0	450.00	450.00
02/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed all final reports submitted from international locations and tracked all responses on log sheet	3.2	100.00	320.00
02/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained most updated control objective templates for fixed asset business cycle	2.5	280.00	700.00
02/28/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated "testing process" sections of the Headquarters' Expenditure walkthroughs	3.0	280.00	840.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented financial systems open account balancing process	1.4	280.00	392.00
02/28/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Elimination of Allied Interest & Royalty testing results.	1.5	360.00	540.00
02/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed analytical review testing on accrued expenses leadsheet	0.6	390.00	234.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Responded to J. Brooks (client) questions re: internal control testing procedures and how the procedures interact with the financial statement substantive financial statement testing procedures	0.5	440.00	220.00

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02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with K. Urek, B. Murray (client), and J. Lamb (client) re: the statement of financial accounting standard number 112 reserve as of December 31, 2005	1.0	440.00	440.00
02/28/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared schedules and reconciled applicable entries for engagement team review	2.4	375.00	900.00
02/28/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files on 2/28/06	0.8	100.00	80.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed instructions for the 4th quarterly internal control documentation	0.3	280.00	84.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Read and responded to email	1.0	650.00	650.00
02/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Meeting with G. Osborn regarding purchasing of information technology related goods	0.7	280.00	196.00
02/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated adequacy of management's key control testing for fixed asset cycle for Energy and Chassis Division.	2.3	290.00	667.00
02/28/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in discussions with B. Plumb and others re the audit implications of the matters raised in the SEC's 1/5/2006 letter to Delphi and possible audit responses	3.0	670.00	2,010.00
02/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed SEC letter dated January 5 with S. Coulter, S. Simpson, R. Steiner, C. Cheng and M. Crowley	1.3	650.00	845.00
02/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed second quarter 05 Journal Entries - group 3	0.9	270.00	243.00
02/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fiscal Year 2005 first quarter Journal Entries - group 4	2.7	270.00	729.00
02/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated effect of errors on warranty analysis	2.5	650.00	1,625.00
02/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated headquarters financial reporting control status testing	1.5	360.00	540.00
02/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed and cleared notes on inventory section	0.5	390.00	195.00
02/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing from Deloitte staff	1.0	480.00	480.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Downloaded account balances from Delphi General Ledger system to tie out inventory analyses as prepared by Steering division staff	1.4	240.00	336.00
02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury foreign exchange testing with J. Green	1.5	480.00	720.00
02/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the memo for the journal entry testing and sas programs for the Mexico plants in fourth quarter	2.5	280.00	700.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the commodity premium/discount documents received from A. Perry.	1.6	280.00	448.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended call with K. Ferrer re: Packard special tool ledger amortization	1.0	440.00	440.00
02/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Contacted G. Stevons re: Thermal and Interior CHC equity income	0.6	200.00	120.00
02/28/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of revenue for Steering	3.8	390.00	1,482.00
02/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued performing testing of Fixed Assets Control Objectives - Group 1	3.6	290.00	1,044.00
02/28/06	LACOUDRE, ANTHONY F	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared correspondence summarizing decrease of French corporate tax rate as requested by J. Urbaniak	1.0	520.00	520.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared capital setup workpaper for Steering division	1.3	240.00	312.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled terminations request and documented for T. Clarkson	0.5	280.00	140.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prior year and revised special tools workpapers for 2005 audit of Energy & Chassis	2.5	200.00	500.00

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02/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the emails associated with the journal entry testing, put all the files into AS2 and updated the reference index for the Mexico plants in the fourth quarter	2.1	280.00	588.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed standard changes to the SAS 99 testing documentation for Delphi Product and Service Solutions	0.7	270.00	189.00
02/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued interim testing on Financial Reporting	2.9	280.00	812.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed all open notes for Accounts Receivable aging testing	0.6	280.00	168.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with C. Alasger and finance manager re: accounts receivable outstanding issues for Energy & Chassis	0.3	200.00	60.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Traced and recalculated Accounts Receivable schedule from workpaper to backup files	1.0	280.00	280.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reported findings from Accounts Payable cut off testing on Accounts payable leadsheet	0.9	280.00	252.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated GM retroactive billing data from Delphi	0.4	280.00	112.00
02/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cash reconciliations	3.9	270.00	1,053.00
02/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized debt workpaper documentation for review	3.7	200.00	740.00
02/28/06	WANG, NING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 12/05 IBNR Liability	0.8	305.00	244.00
02/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated status re: completion of Delphi Product & Service Solution business process testing	1.3	480.00	624.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with G. Naylor, Supervisor Accounts Receivable regarding Accounts Receivable aging	0.4	280.00	112.00
02/28/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated impaired assets rolforward workpaper for the property section.	1.5	200.00	300.00
02/28/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Debt Summary testing results.	2.0	360.00	720.00
02/28/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Research and consultation concerning Delphi special tools accounting issues	2.0	670.00	1,340.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished documentation for Accounts Payable entry testing	0.4	280.00	112.00
02/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation and finalized testing procedures for Thermal and Interior fixed asset depreciation testing	2.2	270.00	594.00
02/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked and finished running batch 2 programs for the fourth quarter for the system and product in data processing system	0.5	280.00	140.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated Amortization Schedule for new purchased workstation	0.5	280.00	140.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions receivable workpapers	0.3	490.00	147.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Continued reviewing segregation of duties workpapers	1.5	650.00	975.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and clarified tickmarks for SAP journal entry testing	0.9	280.00	252.00
02/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed calculation of maximum prior year error due to Thermal and Interior capitalization procedures	3.9	270.00	1,053.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed questions and supporting documentation on SAS 99 journal entry selections with S. Lovelady for Energy & Chassis	0.5	270.00	135.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed third quarter SAS 99 selections for Delphi Product & Systems Solutions	1.2	490.00	588.00
02/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with R. Sparks, J. Erickson, J. Neuenschwander and J. Urbaniak re: transfer pricing audit procedures	0.5	525.00	262.50

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02/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained and documented requests for indirect purchasing process control test	2.3	280.00	644.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting with L. Tropea to discuss the status of the engagement and staffing issues and concerns	1.0	650.00	650.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented sales model audit program for divisions in the Energy and Chassis audit file	1.4	240.00	336.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted plant contacts for remaining construction work in progress and fixed assets additions testing selections for Energy & Chassis	1.7	200.00	340.00
02/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Provided guidance to the Packard audit team around testing accounts payable	1.1	270.00	297.00
02/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed physical inventory observations working papers	4.0	280.00	1,120.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented operating expenses model audit program for divisions in the Energy and Chassis audit file	0.6	240.00	144.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed manual workpapers for general computer controls	1.5	650.00	975.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed and sent correspondence to Poland and Netherlands re: clutch business exit	0.4	490.00	196.00
02/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated manual workpapers for headquarters financial reporting	3.0	360.00	1,080.00
02/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed audit approach and business processes for fixed assets cycle	1.2	280.00	336.00
02/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Fixed Asset walkthrough workpaper	1.2	450.00	540.00
02/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a meeting with A. Vondra and D. Wilson re: SEC letter dated January 5	3.3	650.00	2,145.00
02/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Received update re: completion of Delphi Product & Service Solution business process testing	0.6	480.00	288.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email	0.5	650.00	325.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing requirements for Delphi	0.3	490.00	147.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liability workpapers	2.6	490.00	1,274.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Addressed questions from Deloitte Luxembourg regarding tax accounts	0.2	490.00	98.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Naylor, Accounts Receivable regarding Accounts Receivable aging workpaper	0.8	280.00	224.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on pre and post petition liabilities testing	1.7	200.00	340.00
02/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of SAS 99 testing based on meeting with R. Nedadur	2.3	240.00	552.00
02/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Submitted new request items and discussed with various Delphi contacts	3.8	280.00	1,064.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed income statement support as provided by client on 2/28/2006 for Automotive Holdings Group	1.9	240.00	456.00
02/28/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to e-mails re: 2005 income taxes	1.1	525.00	577.50
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed accounting memo for exit of clutch business	0.3	490.00	147.00
02/28/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to questions re: status and issues from team leads	0.4	500.00	200.00
02/28/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with A. Miller	1.8	525.00	945.00
02/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with B. Plumb and others regarding open SEC issues	1.2	650.00	780.00

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02/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed year end analytical review performed by staff	3.3	240.00	792.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed inventory reserve calculation for Steering division with Delphi staff	1.1	240.00	264.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: foreign exchange gain/loss for income statement testing at Energy and Chassis	0.5	240.00	120.00
02/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed independent testing selections for all cycles	0.4	280.00	112.00
02/28/06	OLMORE, DAVID S	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed SEC letter dated January 5 with S. Coulter, S. Simpson, R. Steiner, C. Cheng and M. Crowley	1.0	450.00	450.00
02/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created SAS 99 workpaper for Delphi Products and Service Solutions	1.9	240.00	456.00
02/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated treasury business process control walkthrough document	1.4	280.00	392.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable selections with Steering division staff	1.4	240.00	336.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed cost of sales detail selection questions with L. Briggs	0.9	270.00	243.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed necessary required procedure for internal control documentation	0.7	280.00	196.00
02/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with B. Plumb, A. Vondra and D. Wilson regarding discussion with the SEC	1.0	650.00	650.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Finance Manager - Capital Markets and K. McCoy re: open questions on interim and final accounts receivable and accounts payable for Energy & Chassis	2.1	270.00	567.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Developed methodology for testing emerging issues task force 01-09 applicability if promotional expense allowance at Delphi Product and Service Solutions	1.2	270.00	324.00
02/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control activities to be re-performance and the re-performance test procedures to be followed for the fixed asset cycle at the Energy and Chassis Division.	3.5	290.00	1,015.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented financial systems interface program splitter	1.7	280.00	476.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas in regards to SAS 99 testing for Delphi Product and Service Solutions	0.5	270.00	135.00
02/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed testing of Fixed Assets Control Objectives - Group 3	1.6	290.00	464.00
02/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated interest expense schedule for testing	1.5	200.00	300.00
02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the audit substantive control issues in the audit file	2.6	480.00	1,248.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented cost of sales detail selections for the Steering division	2.9	270.00	783.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed capital setups support with Steering division staff	1.9	240.00	456.00
02/28/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed assets for Thermal and Interior	0.7	390.00	273.00
02/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal & Interior other income and expense testing	3.7	390.00	1,443.00
02/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the documentation for the journal entry testing for third quarter in the SAP system	1.0	280.00	280.00
02/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated B. Steiner on SEC letter dated January 5	0.6	650.00	390.00
02/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained and documented requests for fixed asset spending process control test	2.5	280.00	700.00

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02/28/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed open time submissions for December and November fee applications	0.5	490.00	245.00
02/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review re: pre & post petition testing	1.9	390.00	741.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering fixed asset and accrued liability workpapers	2.5	490.00	1,225.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for the Steering division re: other operating income testing	0.3	270.00	81.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated repair and maintenance workpapers with data received from financial analyst for Energy & Chassis	2.3	200.00	460.00
02/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for the mid-Michigan service center testing - Information security	3.6	525.00	1,890.00
02/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating walkthrough documentation for headquarters financial reporting control testing	1.9	360.00	684.00
02/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: Delphi derivatives	1.4	240.00	336.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented warranty audit procedures for Energy & Chassis in a memo	1.2	270.00	324.00
02/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and provided comments re: agenda on the status of Delphi Packard audit for the conference call on March 1, 2006	0.9	390.00	351.00
02/28/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated electronic file place holders for the Headquarters' control testing manual workpapers	2.0	280.00	560.00
02/28/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Status for Headquarters' Expenditure cycle testing with C. Snyder.	0.5	280.00	140.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed the warranty accrual with J. Brooks and determined timing of updated analysis	0.5	440.00	220.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Summarized open financial systems items to review with M. Whiteman	2.1	280.00	588.00
02/28/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculated fourth quarter numbers for special tooling.	1.5	200.00	300.00
02/28/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented RMA testing selections	1.8	200.00	360.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated rates for foreign exchange trade for 2005 audit of derivatives for Headquarters	1.9	200.00	380.00
02/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Fixed Asset benchmark workpaper	1.9	450.00	855.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of cost of sales analytic for Delphi Steering division	2.9	270.00	783.00
02/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	1.8	290.00	522.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented manual inventory sub-account testing in Energy and Chassis audit file	2.9	240.00	696.00
02/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions re: debt testing for client	1.9	200.00	380.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: inventory sub-accounts that allow manual entries for Energy and Chassis	0.9	240.00	216.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on standard pricing testing	0.5	200.00	100.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared senior review notes for accounts receivable workpapers at Steering division	1.7	240.00	408.00
02/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.5	290.00	1,015.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open questions with K. McCoy on property procedures.	0.3	270.00	81.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed 3rd quarters finding from the quarterly internal control documentation	0.5	280.00	140.00
02/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Participated in Delphi-Packard discussions with Delphi management	0.2	450.00	90.00

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02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Petrick, Analyst regarding Accounts Payable cut off entry	0.4	280.00	112.00
02/28/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated impaired assets tickmarks	3.0	200.00	600.00
02/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes-Oxley procedures	0.2	525.00	105.00
02/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items regarding non-US income taxes	0.8	390.00	312.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of model audit program of other income and expense accounts for the Steering division	0.8	270.00	216.00
02/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting	2.7	360.00	972.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented cost of sales model audit program for divisions in the Energy and Chassis audit file	0.4	240.00	96.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and attended conference call with L. Bourassa and J. Miller re: Steering sales contract selections	0.3	270.00	81.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Spoke with J. Dokho re: benefit liability payment detail for other post employment benefits	0.2	270.00	54.00
02/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cash leadsheet	3.9	270.00	1,053.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on analytic testing of liabilities	2.5	200.00	500.00
02/28/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and corresponded with various team members re: preparation of final schedule and assisted with preparation process of final schedules for December and January	3.3	375.00	1,237.50
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in discussion with M. Stevenson, Analyst regarding Sales Revenue explanation	0.3	280.00	84.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed and analyzed special tooling amortization with K. Ferrer, Manager	1.5	200.00	300.00
02/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset interim testing to clear review notes	1.0	280.00	280.00
02/28/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented MNS2 Posting testing results.	2.0	360.00	720.00
02/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fiscal Year 2005 second quarter Journal Entries - group 1	1.4	270.00	378.00
02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial systems walkthrough testing	2.0	480.00	960.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed accounts receivable outstanding issues with C. Alsager and finance manager for Energy & Chassis	0.6	200.00	120.00
02/28/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed receivable working papers	1.1	650.00	715.00
02/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with C. Alsager specific questions for Fiscal Year 2005 second quarter Journal Entries	0.5	270.00	135.00
02/28/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed overall feedback comments re: January monthly fee statements	2.3	375.00	862.50
02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained a status update re: corporate control testing from W. Popiel	1.1	480.00	528.00
02/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Fiscal Year 2005 first quarter Journal Entries - group 5	2.3	270.00	621.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. May, Analyst regarding Sales Revenue explanation	0.4	280.00	112.00
02/28/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended audit status meeting with R. Jobe and M. McWhorter	3.8	390.00	1,482.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi tax department response to United Kingdom rate questions	0.2	490.00	98.00
02/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued reviewing global deficiencies for trends affecting the reliability of control testing	0.6	525.00	315.00

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02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Romie re: financial systems interface processing control testing	1.0	480.00	480.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented and prepared accrued expenses workpapers as of final for Energy & Chassis	3.4	270.00	918.00
02/28/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-US income tax issues with J. Urbaniak	1.8	390.00	702.00
02/28/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated revenue test programs for Steering	2.5	390.00	975.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation for the sales detail testing selections for the Steering division	0.9	270.00	243.00
02/28/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury foreign exchange accounting control testing	1.6	480.00	768.00
02/28/06	KOSONOG, MICHAEL S	SENIOR MANAGER	INTERNAL CONTROL TESTING	Developed initial draft of Segregation of Duties Summary Memo	3.0	525.00	1,575.00
02/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior intangibles and other assets model audit program	2.5	200.00	500.00
02/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting control testing	2.1	360.00	756.00
02/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as of 2/28/06	0.3	240.00	72.00
02/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued performing testing of Fixed Assets Control Objectives - Group 2	3.0	290.00	870.00
02/28/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Deloitte team status update meeting re: Energy and Chassis Division fixed asset cycle.	0.9	290.00	261.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared inventory reserve workpapers for Steering division	1.6	240.00	384.00
02/28/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Revised walkthrough documentation per conversation with C. Snyder regarding documentation standards.	1.0	360.00	360.00
02/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated workpapers based on explanations received for fourth quarter 2005 disposal selections at Steering division	1.8	240.00	432.00
02/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed work in process inventory reconciliation testing	4.0	280.00	1,120.00
02/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing on and documented results for Thermal and Interior fixed asset disposal reserve accounts	3.7	270.00	999.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Spoke with Deloitte Paris re: deferred tax questions	0.6	490.00	294.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Performed detail testing for generator core inventory write-off at Automotive Holdings Group	3.8	240.00	912.00
02/28/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Valuation team to have conference call with KPMG re: the scope of the SFAS 142 and 144 analyses	1.4	300.00	420.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated client's preparation of receivables confirmation at Delphi Product and Service Solutions	0.4	270.00	108.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of the automotive holding group accounts receivable workpapers	0.7	440.00	308.00
02/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior investments rollforward	3.5	200.00	700.00
02/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering inventory workpapers	0.6	490.00	294.00
02/28/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Worked on draft of Segregation of Duties Summary Memo	2.0	525.00	1,050.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with G. May, Analyst	0.4	280.00	112.00

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02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Spoke with I. Sanford re: incurred but not reported detail claims	0.2	270.00	54.00
02/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	3.9	290.00	1,131.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed purchase order support for repair and maintenance selections with K. McCoy and Manufacturing Finance Manager for Energy & Chassis	0.2	270.00	54.00
02/28/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in a call with R. Sparks, J. Urbaniak re: transfer pricing audit procedures and participated in a discussion re: transfer pricing procedures with A. Shapiro, D. Maher, J. Urbaniak	1.0	750.00	750.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed Automotive Holdings Group open items to clarify remaining open items and determine an approach to finalizing the divisional items	1.8	440.00	792.00
02/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared second confirmation requests for derivative testing	2.7	200.00	540.00
02/28/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated assumptions for excess and obsolete reserves	2.9	390.00	1,131.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers for financial systems	1.8	280.00	504.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item list to determine all outstanding items	0.3	280.00	84.00
02/28/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for the mid-Michigan service center testing - Application and Database change management	3.3	525.00	1,732.50
02/28/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed second quarter05 Journal Entries - group 2	2.2	270.00	594.00
02/28/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Tied manual workpapers for Headquarters' Expenditure cycle to the supporting documents	3.0	280.00	840.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed Automotive Holdings Group documentation of generator core liability and inventory reserve	3.5	440.00	1,540.00
02/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed issues surrounding other audit services with R. Young	0.5	650.00	325.00
02/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed independent and rollforward testing template for all cycles	0.6	280.00	168.00
02/28/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and replied e-mails re: Delphi headquarters control testing follow up questions	1.5	280.00	420.00
02/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: SAS 99 journal entry testing	2.1	240.00	504.00
02/28/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Left phone messages related to missing documents associated with Headquarters' testing.	1.0	280.00	280.00
02/28/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call re: SFAS 142 and 144 valuation analysis conducted by Delphi	1.7	375.00	637.50
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control deficiency for account reconciliations for Energy & Chassis	0.7	270.00	189.00
02/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with L. Marion and 8 KPMG valuation specialists to discuss fair value of impaired assets	1.2	650.00	780.00
02/28/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented results for revenue testing for Steering	3.6	390.00	1,404.00
02/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Received update re: completion of Thermal and Interior business process testing	0.9	480.00	432.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed senior manger's review comments and prepared listing for the client at Delphi Product and Service Solutions	2.4	270.00	648.00
02/28/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call with B. Plumb, M. Crowley, S. Simpson, R. Steiner on SEC letter.	1.0	650.00	650.00

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02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed repair and maintenance selections with C. Alsager and financial analyst for Energy & Chassis	0.2	200.00	40.00
02/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for SAS 99 testing as of 12/31/2005	1.0	290.00	290.00
02/28/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/28/2006	1.5	290.00	435.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled Accounts Payable invoices to the posted amount	0.4	280.00	112.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed inventory physical inventory workpapers	0.9	270.00	243.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Ferrer analytic testing for liabilities	0.5	200.00	100.00
02/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed non-documented Core Team workpapers for Financial Reporting	2.1	280.00	588.00
02/28/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Notes Receivable and Notes Payable Eliminations walkthrough.	2.0	360.00	720.00
02/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed marketable securities income analytic and statement testing	2.3	270.00	621.00
02/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Set up incentive compensation leadsheet and testing procedures	2.5	270.00	675.00
02/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed testing of Fixed Assets Control Objectives - Group 2	1.9	290.00	551.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed direct review of accrued liabilities and operations testing workpapers	0.5	440.00	220.00
02/28/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested and tied out RMA testing selections	4.0	200.00	800.00
02/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Carter Loan agreement for Thermal and Interior	2.6	200.00	520.00
02/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support provided for pre petition liabilities for Energy & Chassis	2.7	270.00	729.00
02/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out marketable securities confirmations	1.9	270.00	513.00
02/28/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes on journal entry testing Delphi General Ledger	0.8	390.00	312.00
02/28/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended meeting with client to obtain testing documentation for headquarters financial reporting	1.0	360.00	360.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and documented testing and results for transferred business trial balances that roll-up into Delphi Product and Service Solutions financials	1.7	270.00	459.00
02/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated and documented results of Thermal and Interior capitalization procedures analysis	1.2	270.00	324.00
02/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared second requests for Delphi derivative confirmations	2.7	240.00	648.00
02/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the memo for the SAS programs and journal testing procedures for the fourth quarter for digital general ledger system	2.8	280.00	784.00
02/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Received update re: completion of Saginaw business process testing	0.7	480.00	336.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Amortization Schedule to ensure all calculations are done properly	0.8	280.00	224.00
02/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Packard Fixed Asset reliance workpaper	2.7	450.00	1,215.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed open item status report	1.0	650.00	650.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed instructions for the 4th quarterly internal control documentation	0.6	280.00	168.00
02/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented other expenses model audit program in the Energy and Chassis audit file	0.6	240.00	144.00

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02/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with B. Plumb, L. Marion and fair value specialist regarding asset and goodwill impairment accounting	0.8	650.00	520.00
02/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with W.Kwok regarding open items to be cleared	0.9	240.00	216.00
02/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared inquiries of client re: interest expense testing and valuation	2.3	200.00	460.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers for account balancing process and updated understanding after discussion with R. Romie	1.6	280.00	448.00
02/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented support given by the client in regards to cost of sales and other expense testing at Delphi Product and Service Solutions	1.4	270.00	378.00
02/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior Shanghai Delphi Automotive equity method joint venture December journal entries	2.8	200.00	560.00
02/28/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of managements testing of Energy and Chassis treasury	2.5	450.00	1,125.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on Accounts Payable testing.	2.5	200.00	500.00
02/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Perry re: Delphi derivative confirmation requests	0.5	240.00	120.00
02/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed special tools testing	3.5	240.00	840.00
02/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Performed direct review of the automotive holding group accounts payable workpapers	1.0	440.00	440.00
02/28/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Bernmen, Senior regarding open items to clear	0.9	280.00	252.00
02/28/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items with C. Alsager re: repair and maintenance and special tools for Energy & Chassis	0.3	200.00	60.00
02/28/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed manual workpapers for SAP segregation of duties	0.5	650.00	325.00
02/28/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed Service and parts inventory reconciliation testing	2.5	280.00	700.00
02/28/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed audit progress with manager	0.8	290.00	232.00
02/28/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Starr to obtain additional info regarding prepetition liabilities	0.3	200.00	60.00
02/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked and ran the batch 2 programs for the fourth quarter for the system and product in data processing system	0.9	280.00	252.00
02/28/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Financial Systems interface and account balancing.	1.9	280.00	532.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client global engineering system construction work in progress selection	0.4	270.00	108.00
03/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing documentation regarding expenditure walkthrough	2.5	280.00	700.00
03/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented legal matters discussed with client	4.0	390.00	1,560.00
03/01/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed inventory reserve testing	4.0	280.00	1,120.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings.	1.9	650.00	1,235.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Contacted client for follow-up on open items and submission of new requests for Inventory and Financial Reporting	2.9	280.00	812.00
03/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed validity of journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	2.1	290.00	609.00
03/01/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Confirmed service and billing dates for First Monthly, notified D.Moyer re: same	0.3	500.00	150.00
03/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency tracker based upon updated control objective templates	1.0	280.00	280.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented independent testing of 1.4.1.2	1.2	290.00	348.00

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03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Q3 Sales Revenue reconciliation	1.3	280.00	364.00
03/01/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on accrued expenses testing	2.0	240.00	480.00
03/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Aukermann re: special tools issues	1.0	390.00	390.00
03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Downloaded account balances from SAP in order to tie out client prepared property schedules	1.2	240.00	288.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Drafted items to be sent to automotive holding group personnel to clear and answer questions	1.0	440.00	440.00
03/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the status of benefit liabilities and evaluated testing approach	1.2	390.00	468.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the reconciliation that recorded the amortization of deferred issuance costs for long-term debt	1.6	200.00	320.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed business process summary report for internal controls audit	1.3	525.00	682.50
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email	0.5	650.00	325.00
03/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of expenditure testing related to debit memos and lack of purchase order documentation	1.1	280.00	308.00
03/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed documentation for Thermal and Interior joint ventures	2.6	200.00	520.00
03/01/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Conducted reperformance testing for Energy and Chassis Division fixed asset cycle.	3.9	290.00	1,131.00
03/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of fixed assets for Thermal and Interior	2.9	390.00	1,131.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed draft Internal Audit management override procedure findings.	0.3	650.00	195.00
03/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing documentation related to open tests for expenditure testing	2.9	280.00	812.00
03/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for the Steering division final audit procedures	3.3	270.00	891.00
03/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Foreign exchange trade selections with H. Frank	2.6	280.00	728.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented sales model audit program for divisions in the Energy and Chassis audit file	1.5	240.00	360.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested pre-petition liabilities for lump sum payments	1.1	270.00	297.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.3	480.00	624.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Completed model audit program for warranty liabilities for Automotive Holdings Group	0.5	270.00	135.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched information on Hyperion for long-term debt allied accounts	2.6	200.00	520.00
03/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Set up document to compare current year recurring consolidated journal vouchers with prior year	1.3	270.00	351.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open items list for Energy and Chassis	0.2	240.00	48.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing of fixed assets control objective 1.2.1, 1.3.1	2.0	290.00	580.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff prepared work papers for open items	0.8	270.00	216.00
03/01/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed 2Q05 Journal Entry numbers 45 - 52	3.9	270.00	1,053.00
03/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/27/2006	2.5	290.00	725.00

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03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for special tools workpapers at Steering division	1.7	240.00	408.00
03/01/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with Jill Clark & Jack Beatty to discuss status of work; SEDE items; open areas & expected completion dates, staffing and 404 attestation plan	1.2	650.00	780.00
03/01/06	LIVORSI, THOMAS J	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared actuarial review of IBNR liability	3.2	525.00	1,680.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated document request list for outstanding items	1.0	290.00	290.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for update on internal controls audit for partner	1.0	525.00	525.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Constructed open item request list for Delphi Products and Service Solutions	1.3	240.00	312.00
03/01/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and attended status meeting with B. Colin and J. Beatty	2.2	390.00	858.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for update meeting with client for Automotive Holdings Group	0.4	240.00	96.00
03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared impairment workpapers for Delphi Steering division	1.6	240.00	384.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued interim testing on Financial Reporting	1.1	280.00	308.00
03/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with D. Rhodes re extra space requirements for additional audit team members	0.8	100.00	80.00
03/01/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared walkthrough documentation workpapers for headquarters financial reporting	2.5	360.00	900.00
03/01/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Mercer report on workers' compensation and gave comments to K. Fleming	2.2	650.00	1,430.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated workpaper AP Selections work paper	0.5	280.00	140.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented information received from plant contacts for special tools and repair and maintenance selections for Energy & Chassis	1.7	200.00	340.00
03/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing results for Steering	2.7	390.00	1,053.00
03/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed status of the audit with J. Aukermann, M. Brenman and B. Snyder	1.0	390.00	390.00
03/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting - posting entries walkthrough control testing	1.3	480.00	624.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools selections and construction work in progress transfer selection with fixed asset manager and financial analyst for Energy & Chassis	0.8	200.00	160.00
03/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	2.5	290.00	725.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for the Auburn Hills data center - system software change management	1.5	525.00	787.50
03/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury foreign exchange bank account reconciliation understanding	2.3	280.00	644.00
03/01/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated manual workpapers for headquarters financial reporting	3.0	360.00	1,080.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Formalized review of global deficiencies for trends affecting the reliability of control testing as of 3 1	2.0	525.00	1,050.00
03/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed Thermal and Interior intangibles and other assets model audit program	1.6	200.00	320.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: intercompany derivative designations	2.1	240.00	504.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Products and Service Solutions special reserve account	0.6	240.00	144.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Meeting with A. Bacarella re: interest expense testing	0.9	200.00	180.00

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03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and provided selections to tax analyst for selections on property taxes paid for Energy & Chassis	0.6	270.00	162.00
03/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Obtained and copied 3rd quarter 2005 Deloitte & Touche SAS 99 JV Testing material for D. Ralbusky for review	0.9	100.00	90.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented information received from plant contacts for construction work in progress for Energy & Chassis	2.3	200.00	460.00
03/01/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated headquarters financial reporting control status testing	0.5	360.00	180.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented information received from J. Lowry on disposal of assets	0.4	200.00	80.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on additional selections for post petition liabilities	2.5	200.00	500.00
03/01/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and reviewed final correspondence from remaining engagement team members N-Z, and resolved remaining open items for January/February fee application	3.2	375.00	1,200.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented other expenses model audit program in the Energy and Chassis audit file	0.5	240.00	120.00
03/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in a conference call with J.Aukerman, B.Snyder and K.Ferrer regarding status of Packard audit	3.0	240.00	720.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support provided for pre petition liabilities for Energy & Chassis	0.8	270.00	216.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed work in progress through answering questions re: Thermal and Interior business process testing	1.6	480.00	768.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with A.Perry re: Delphi derivative confirmations	0.7	240.00	168.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from R. Patel related to tax rate changes information request	0.8	390.00	312.00
03/01/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Added the audit program memo and revised the documentations for the journal entry testing for the fourth quarter for Mexico plants	1.3	280.00	364.00
03/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined journal voucher supporting documentation selected for sas 99 testing as of 12/31/2005	3.3	290.00	957.00
03/01/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated adequacy of management's key control testing for fixed asset cycle for Energy and Chassis Division.	3.5	290.00	1,015.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed the proposed agenda items for discussion re: Packard special tooling and provided suggestions	2.0	440.00	880.00
03/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Delphi re: steel purchase program	3.8	490.00	1,862.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated workpaper based on explanation provided by J. Lowey, Supervisor of Fixed Asset	0.5	280.00	140.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared model audit programs and updated testing for operations areas at Delphi Product and Service Solutions	3.2	270.00	864.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing of Treasury control objectives	0.9	290.00	261.00
03/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi headquarters stock incentive compensation account reconciliations	3.5	200.00	700.00
03/01/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in status update meeting with J Aukerman, K. Ferrer, & M. Brenman	1.0	490.00	490.00
03/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: special tools actual spendings	1.1	390.00	429.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed methodology for calculating accrued property taxes for Energy & Chassis	0.6	270.00	162.00
03/01/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented NR/NP Eliminations walkthrough.	2.0	360.00	720.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with general accounting manager for Energy & Chassis re: open items and additional requests	1.3	270.00	351.00

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03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared senior review notes for special tools workpapers at Steering division	1.8	240.00	432.00
03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed impairment analysis for Steering division with Delphi staff	1.1	240.00	264.00
03/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial systems control benchmarking analysis	2.2	480.00	1,056.00
03/01/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the deliverable for the fourth quarter for the system and product in data processing system	3.6	280.00	1,008.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Service Solutions accounts receivable aging	2.4	240.00	576.00
03/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure benchmark based on updated control objective templates	0.7	280.00	196.00
03/01/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Developed strategy for q4 SAP SAS99 sample selection	3.1	450.00	1,395.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client reorganization selections still outstanding and fixed asset rollforward	0.5	270.00	135.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for walkthrough meeting of safeguarding of assets	0.6	290.00	174.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Contacted plant contacts for special tools and repair and maintenance selections for 2005 audit of Energy & Chassis	1.3	200.00	260.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled Schedule B with Actual to Actual for 12/21/05 Sales Revenue Testing	1.9	280.00	532.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client questions for cash meeting for the next day	0.4	270.00	108.00
03/01/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested controls not relied upon for Energy and Chassis Division fixed asset cycle.	2.0	290.00	580.00
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed e-TBR Information Technology Controls Workpapers	2.5	650.00	1,625.00
03/01/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared summary of open accounting and auditing areas for discussion with L. Marion	0.8	650.00	520.00
03/01/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with C. Alsager specific questions for 3Q05 Journal Entries	0.4	270.00	108.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed explanation provided from J. Lowey, Supervisor of Fixed Asset regarding amortization	0.5	280.00	140.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented analysis on 9/30/05 Sales Revenue Testing	1.8	280.00	504.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted email to J. Erickson and R. Patel requestion information as part of review of tax rate changes in various jurisdictions	0.7	390.00	273.00
03/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury foreign exchange bank reconciliation work papers with H. Frank	2.4	280.00	672.00
03/01/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Recording Int on Delphi Corp Debt testing results.	1.0	360.00	360.00
03/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided status update for Thermal and Interior audit open items and obtained information regarding fixed asset disposals from D. Greenbury	2.9	270.00	783.00
03/01/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated final leadsheet for property.	1.6	200.00	320.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing of Fixed Assets Control Objectives 1.3.1, 1.4.1	1.0	290.00	290.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item list for Automotive Holdings Group	1.1	270.00	297.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed correspondence to and from client to determine status of items and information requests related to non-US income taxes	1.5	390.00	585.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of global engineering system construction work in progress selection	3.8	270.00	1,026.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with EIL re: interest expense testing for debt	0.9	270.00	243.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/01/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting	4.0	360.00	1,440.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with F. Nance, Director of Finance regarding new Delphi accounting changes	0.7	280.00	196.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed headquarter summary report for internal controls audit	0.8	525.00	420.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed cost of sales explanation from G. Chopko, Supervisor	0.4	280.00	112.00
03/01/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed information request related to withholding taxes with A. Miller	0.3	525.00	157.50
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Service Solutions allowance for doubtful accounts	1.9	240.00	456.00
03/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated initial support provided for accounts payable subsequent disbursement testing	2.1	270.00	567.00
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed General Ledger Information Technology Controls Workpapers	1.8	650.00	1,137.50
03/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared closed review notes for fixed assets at the Steering division	1.5	270.00	405.00
03/01/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SEC letter dated January 5 with S. VanArsdell	1.0	650.00	650.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed model audit procedures for property, plant and equipment for Energy & Chassis	0.7	200.00	140.00
03/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and created follow up questions for J. Dokho regarding pension and other postretirement benefits	2.1	200.00	420.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed new items received and made sample selections for Financial Reporting cycle	1.2	280.00	336.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Received and reviewed requested documentation from client	0.7	290.00	203.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: booking of foreign exchange gain/loss to income	0.8	240.00	192.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated debt confirmation listing and followed up with faxed copies	0.3	200.00	60.00
03/01/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax rate changes in various jurisdictions with A. Miller	1.5	525.00	787.50
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Integra-T Information Technology Controls Workpapers	3.5	650.00	2,275.00
03/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented aged analysis schedule for the Delphi Steering division	2.9	270.00	783.00
03/01/06	PLUMB, BROCK E	PARTNER	INTERNAL CONTROL TESTING	Reviewed progress on internal control testing and plan to complete	1.1	650.00	715.00
03/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared agenda for the conference call re: special tool on March 2, 2006	0.9	390.00	351.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed all open items as listed in summary report dated 2/27/06.	1.1	650.00	715.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared directions for SAS 99 testing at Delphi Product and Service Solutions	0.7	270.00	189.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax rate changes in various jurisdictions with J. Urbaniak	1.5	390.00	585.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized independent testing for Financial Reporting cycle	0.9	280.00	252.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed international final reports from European teams.	1.6	650.00	1,040.00

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03/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate external reporting on Form 10K walkthrough control testing	2.1	480.00	1,008.00
03/01/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics for Delphi audit	2.3	490.00	1,127.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed review notes for inventory testing for Delphi Product and Service Solutions	1.5	270.00	405.00
03/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Researched inconsistent data on Quarterly Financial Report 4th quarter data	2.3	75.00	172.50
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested support from N. Hotchins, Packard Finance Director regarding significant changes in design of internal control	0.3	280.00	84.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support for payables selections for trade payables for Energy & Chassis	2.3	270.00	621.00
03/01/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Calculated fourth quarter special tooling	1.5	200.00	300.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson and N. Lavigne regarding Brazil and South Korea income tax adjustments and drafted email with follow-up questions	2.3	390.00	897.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed special tools amortization with K. Ferrer and J. Lowry	0.5	200.00	100.00
03/01/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed special tooling related emails/client memo	0.2	650.00	130.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Lowry, Supervisor of Fixed assets regarding amortization schedule	0.2	280.00	56.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Discussed status of control audit procedures and current findings with L. Tropea.	0.6	650.00	390.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes for Energy and Chassis inventory leadsheet	2.9	240.00	696.00
03/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting and disclosure for stock options and restructuring charge walkthrough control testing	1.5	480.00	720.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and met with J. Brooks re: the energy and chassis property tax accrual	2.0	440.00	880.00
03/01/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and reviewed final correspondence from remaining engagement team members A-M, and resolved remaining open items for January/February fee application	2.8	375.00	1,050.00
03/01/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested discontinued parts	2.5	280.00	700.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and referenced testing of FAS 112 reserve.	1.4	270.00	378.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.8	270.00	216.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting business process testing for Saginaw division	0.9	480.00	432.00
03/01/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual work papers for the headquarter's Expenditure cycle	3.0	280.00	840.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for accrued expenses for Energy & Chassis	1.4	270.00	378.00
03/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed client documentation and tested translation adjustment for investments	3.5	240.00	840.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item list to determine all outstanding items	0.4	280.00	112.00
03/01/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed documentation for sales testing to ensure all information had been obtained.	0.8	200.00	160.00
03/01/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Consulted with partner on headquarters financial reporting controls testing	0.5	360.00	180.00
03/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting - preparation of consolidated financial statements walkthrough testing	2.5	480.00	1,200.00
03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for accrued payables balances as discussed with Steering division staff	1.5	240.00	360.00

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03/01/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Participated in status call with K Ferrer, B Snyder and M Brenman	1.0	650.00	650.00
03/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury foreign exchange hedge designation understanding	2.1	280.00	588.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for freight accrual for Energy & Chassis	0.7	270.00	189.00
03/01/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Reviewed testing procedures for certain control objectives related to accounting memos	1.4	390.00	546.00
03/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of 2004 and 2005 audit files on 3/1/06	0.7	100.00	70.00
03/01/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed 3Q05 Journal Entry numbers 11 - 20	3.2	270.00	864.00
03/01/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with L. Marion and J. Aughton regarding open accounting and auditing issues	1.0	650.00	650.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Contacted client to follow-up on material master file open items	0.4	280.00	112.00
03/01/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Discussion of special tooling accounting with K Ferrer	0.7	650.00	455.00
03/01/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated reperformance testing of Energy and Chassis treasury	3.0	450.00	1,350.00
03/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed open items for the Steering division with B. Krauseneck	0.2	270.00	54.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested and identified issues to client in regards to accounts payable reconciliation for Delphi Product and Service Solutions	1.1	270.00	297.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performing testing procedures on the allied accounts receivable and payable imbalances on consolidated basis	1.5	440.00	660.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized workpaper for construction work in progress for 2005 audit of Energy & Chassis	2.1	200.00	420.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested samples received for Financial Reporting cycle	0.6	280.00	168.00
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in engagement status update meeting with L. Tropea	0.5	650.00	325.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Sales Revenue workpaper after clarification from S. Reinhart, OSA Manager	0.4	280.00	112.00
03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared disposals workpapers for Steering division	1.9	240.00	456.00
03/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documentation for commodities workpapers for 2005 audit of derivatives for Headquarters	2.6	200.00	520.00
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	1.0	650.00	650.00
03/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: tools rebills schedules and monthly detail file on special tools	1.2	390.00	468.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and worked on special tools amortization monthly detail provided by J. Lowry	3.0	200.00	600.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated discrepancies noted in warranty reserves and excess and obsolete reserve preparation at Delphi Product and Service Solutions	1.7	270.00	459.00
03/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of revenue for Steering	3.8	390.00	1,482.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed work in progress re: business process testing at Energy and Chassis division	1.2	480.00	576.00
03/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine relevance to the audit procedures	0.3	390.00	117.00
03/01/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Recording Int on Delphi Corp Debt walkthrough.	2.0	360.00	720.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated J. Aughton on status of the overall internal controls audit	0.6	525.00	315.00

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03/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accrued liabilities, fixed assets and inventory workpapers	3.3	490.00	1,617.00
03/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented information on the divisional accruals for legal reserves	3.9	390.00	1,521.00
03/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a discussion with team regarding special tools	2.0	240.00	480.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented operating expenses model audit program for divisions in the Energy and Chassis audit file	0.4	240.00	96.00
03/01/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing for headquarter's Expenditure cycle	3.0	280.00	840.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to participating office inquires regarding substantive testing procedures and documentation	1.0	440.00	440.00
03/01/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Set up AS/2 back-up Files for the headquarter's Expenditure cycle	3.0	280.00	840.00
03/01/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed equity, cash and payables section of Thermal and Interior workpapers	3.8	650.00	2,470.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted emails to J. Erickson and N. Lavigne regarding non-US income tax adjustments noted through audit	1.8	390.00	702.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with C. High and N. Leach to gain understanding of additional selections for post petition liabilities	0.5	200.00	100.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: discrepancies between reconciliations and confirmations for long term debt	2.2	200.00	440.00
03/01/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb regarding SEC letter dated January 5, 2006	1.0	620.00	620.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding open items in operations and accrued expenses at Delphi Product and Service Solutions	1.4	270.00	378.00
03/01/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of managements testing of Energy and Chassis employee cost	0.5	450.00	225.00
03/01/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Completed reperformance testing of Energy and Chassis treasury	3.5	450.00	1,575.00
03/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of lump sum payments for accrued liabilities	3.1	270.00	837.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and corrected the allied elimination accounts for Delphi Product and Service Solutions	0.8	270.00	216.00
03/01/06	RIJKAART VAN CAPPELLEN, WIJNAND GERARD	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Responded to A.Miller request re: Dutch corporate income tax rates 2005/2006	0.5	525.00	262.50
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed business warehouse information for AHG cross charges	0.4	270.00	108.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented cost of sales model audit program for divisions in the Energy and Chassis audit file	0.5	240.00	120.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed information request related to withholding taxes with J. Urbaniak	0.3	390.00	117.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated status of work completed for all Delphi divisions	2.8	480.00	1,344.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Gathered and obtained information for preparation of discussion with automotive holdings group personnel	0.8	440.00	352.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared documentation and reviewed prior year workpaper for meeting with F. Nance, Director of Internal Control	0.7	280.00	196.00
03/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated and made selections of consolidated journal vouchers for testing	2.7	270.00	729.00
03/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting - warranty reserve and benefits walkthrough control testing	0.9	480.00	432.00
03/01/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Met with Energy and Chassis Division Fixed Asset staff to review fixed asset capitalization process.	1.5	290.00	435.00
03/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for the Steering division re: account receivables	2.5	270.00	675.00
03/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed walkthrough for Financial Reporting with J. Badie and client	1.1	280.00	308.00
03/01/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Posting Entries walkthrough.	2.0	360.00	720.00

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03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented analysis on 12/31/05 Sales Revenue Testing	1.8	280.00	504.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for an participated in status meeting with M. Crowley and L. Marion.	1.4	650.00	910.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
03/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Finance Manager - Capital Account re: open questions on payables support for Energy & Chassis	0.9	270.00	243.00
03/01/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAP q4 SAS99 deliverable	3.4	450.00	1,530.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: miscellaneous account in the interest expense schedule for November	1.9	200.00	380.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated consolidated open items list and drafted communication for distribution	1.0	440.00	440.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: annual physical inventory costing reserve at Automotive Holdings Group	1.6	240.00	384.00
03/01/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of accounting memos with Delphi personnel.	1.1	650.00	715.00
03/01/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Began review of Mexico DGL q3 documentation	1.6	450.00	720.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented additional information in review notes regarding selection for pre and post petition liabilities testing	1.0	200.00	200.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list from Detroit	0.2	280.00	56.00
03/01/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed 3Q05 Journal Entry numbers 1 - 10	2.9	270.00	783.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated cost of sales workpaper based on explanation provided by G. Chopko, Supervisor	0.3	280.00	84.00
03/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D Rhoades and client in regards to Sarbanes Oxley financial reporting walkthrough at Delphi Product and Service Solutions	1.1	270.00	297.00
03/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented treasury foreign exchange hedge designation work papers	2.3	280.00	644.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented information received from J. Soledad on CWIP selections	0.4	200.00	80.00
03/01/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing fixed assets control objective 1.3.1, 1.4.2	1.8	290.00	522.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed corporate accounting summary report for internal controls audit	0.9	525.00	472.50
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: booking of foreign exchange asset/liability	0.5	240.00	120.00
03/01/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Held meeting with L.Tropea to discuss the status of control testing deficiencies and resourcing activities	0.3	650.00	162.50
03/01/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented RMA testing.	0.5	200.00	100.00
03/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prepetition debt reconciliations against leadsheet	2.8	200.00	560.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on and cleared review notes on liabilities analytic	2.5	200.00	500.00
03/01/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list	0.8	390.00	312.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed FRM1 for pre petition liabilities with E. Heney	0.5	200.00	100.00

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03/01/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the references in the memo and reviewed the documentation for the fourth quarter for digital general ledger system	0.8	280.00	224.00
03/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed special tools accounts with Steering division staff	1.3	240.00	312.00
03/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated 2005 open items list	1.0	525.00	525.00
03/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed joint venture investments model audit program for Thermal and Interior	2.0	200.00	400.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated the negative inventory workpapers based on inquiry of A. Renaud (client) for clarification	1.0	440.00	440.00
03/01/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Added the audit program memo and revised the documentations for the journal entry testing for the fourth quarter for us plants in digital general ledger and the third quarter in the system and product in data processing system	2.7	280.00	756.00
03/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liability and inventory workpapers	2.9	490.00	1,421.00
03/01/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with client to obtain testing documentation for headquarters financial reporting	1.0	360.00	360.00
03/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the precious group metals memorandum re: potential embedded derivative instrument	0.7	440.00	308.00
03/01/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing for headquarter's Expenditure cycle	3.0	280.00	840.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated L. Tropea with status of business process testing at all divisions	0.8	480.00	384.00
03/01/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed finished parts inventory reconciliation testing	3.5	280.00	980.00
03/01/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented sales testing selections.	4.0	200.00	800.00
03/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for the mid-Michigan service center testing - Information operations	2.6	525.00	1,365.00
03/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters ledger audit status and open items	0.4	490.00	196.00
03/01/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Packard workpapers	0.5	450.00	225.00
03/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list for Automotive Holdings Group	0.3	240.00	72.00
03/01/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated the amortization schedule	0.7	280.00	196.00
03/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing documentation for treasury walkthrough	2.3	280.00	644.00
03/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended kickoff meeting for Delphi Product & Service Solution with F. Wan	0.9	480.00	432.00
03/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Recalculation of Delphi Products and Service Solutions allowance for doubtful accounts electronic worksheet.	1.1	240.00	264.00
03/01/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed audit working papers for inventory	3.8	650.00	2,470.00
03/01/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed various open items with K. Ferrer, Manager	1.0	200.00	200.00
03/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared notes on property and repairs and maintenance testing performed	1.1	390.00	429.00
03/01/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated final leadsheet for special tooling.	1.5	200.00	300.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed purchase orders received for special tools selections for 2005 audit of Energy & Chassis	1.9	200.00	380.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions on disposal of assets with Delphi Steering division staff	1.2	240.00	288.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in conference call with J. Urbaniak, R. Favor re: income tax audit questions	0.5	490.00	245.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested supports from D. Vogel, AR regarding AR aging support	0.2	280.00	56.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested additional selections for pre and post petition liabilities	1.5	200.00	300.00

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03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi headquarter expenditure business cycle control testing	2.9	480.00	1,392.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conversation with the client re: derivatives outstanding confirmations and procedures	0.3	270.00	81.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated quarterly internal control procedures	1.4	280.00	392.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information from Hyperion to be used in conjunction with allowance for doubtful accounts testing	0.4	240.00	96.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted request to client for sales support for Delphi Medical Systems	0.4	270.00	108.00
03/02/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb, J. Aughton, M. Crowley, S. Coulter, D. Olmore, B. Steiner, D. Jones, C. Cheng, S. Simpson, D. Kolb re: process surrounding SEC letter dated January 5, 2006	0.8	620.00	496.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Fixed Assets testing based on responses	0.8	290.00	232.00
03/02/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented sales testing.	0.3	200.00	60.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the audit substantive control issues in the audit file	1.1	480.00	528.00
03/02/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated reviewed of Thermal and Interior Expenditure flowchart workpaper	2.3	450.00	1,035.00
03/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on a question re: legal issue update	1.0	240.00	240.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing of Treasury Cycle	1.2	290.00	348.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to our information request on tax rate adjustments at various Mexico units	1.6	390.00	624.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed responses from M. Lewis and J. Erickson regarding non-US income tax issues with J. Urbaniak	0.5	390.00	195.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools audit procedures for 2005 audit of Energy & Chassis	0.8	200.00	160.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated agenda for meeting with A. Kulikowski and J. Volek	0.3	480.00	144.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Q4 Analytic workpaper from SAO's explanation	1.1	280.00	308.00
03/02/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Set up meetings for follow-ups pertaining to Headquarters Expenditure Walkthroughs	1.5	280.00	420.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented procedures performed for the consolidated allowance for doubtful accounts testing	0.8	240.00	192.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker	2.8	270.00	756.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed inventory status for ineffective controls	0.6	480.00	288.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of GMNA Sales	1.1	270.00	297.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in conference call regarding special tools amortization with J. Lowry, N. Hotchkin, L. High, S. Szalony, K. Ferrer, M. Brenman	1.0	200.00	200.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior Inventory for ineffective controls	0.4	480.00	192.00
03/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation control log and confirmation manual workpapers for Delphi Derivatives	2.3	240.00	552.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional material needed for AR aging testing	0.6	280.00	168.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed items requested and received and made further requests for Inventory and Financial Reporting cycle	1.3	280.00	364.00
03/02/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with B. Plumb, J. Aughton, M. Crowley, S. Coulter, D. Olmore, B. Steiner, D. Jones, C. Cheng, S. Simpson, regarding substance of SEC letter dated January 5, 2006	0.7	620.00	434.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the consolidating journal vouchers rollforward schedule to determine journal entries for selections	1.0	440.00	440.00

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03/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation regarding steel management program	1.1	490.00	539.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and documented new explanation for Q4 analytic from S. Reinhart, OSA Manager	0.7	280.00	196.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed the draft financial statements disclosures for new disclosure items	1.0	440.00	440.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Accounts Payable	0.7	270.00	189.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented model audit procedures for property, plant and equipment for 2005 audit of Energy & Chassis	0.6	200.00	120.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Other Misc Assets	0.6	270.00	162.00
03/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed accounts payable testing with W.Kwok	0.4	240.00	96.00
03/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior joint venture, CHC, adjustment to 2005 equity income	2.0	200.00	400.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business cycle testing at Thermal and Interior with M. Kargela	0.4	480.00	192.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on consolidated journal voucher selection process	1.4	270.00	378.00
03/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi benefit liabilities demographic testing pay period differences with M. Sherman from the National Benefits Center	1.9	200.00	380.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of the accrued liabilities at the Steering division	2.6	270.00	702.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Attended open Item Meeting with Assistant Finance Director and S. Szalony for Energy & Chassis	1.3	270.00	351.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT2 Information Technology Controls Workpapers	2.0	650.00	1,300.00
03/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing results for Steering	2.9	390.00	1,131.00
03/02/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Continued work on inventory reserve testing	2.5	280.00	700.00
03/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with H Frank and documented Foreign Exchange trades testing	3.5	280.00	980.00
03/02/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated inventory reserve assumptions	0.9	390.00	351.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the calculation of headquarters imbalance items to be expensed as part of the allied elimination entry	1.0	440.00	440.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed Safeguarding of Assets walkthrough with Client	1.0	290.00	290.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in engagement status update meeting with L. Tropea	0.5	650.00	325.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed other post employment benefit payment detail with J. Dokho	1.2	270.00	324.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed business process update with V. Ziemke for internal controls audit	1.4	525.00	735.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared detail open items listing for all audit areas at Delphi Product and Service Solutions	1.4	270.00	378.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT2 Information Technology Controls Workpaper	3.0	650.00	1,950.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Taxes	0.6	270.00	162.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: status of Automotive Holdings Group Audit	0.8	240.00	192.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes Oxley procedures	0.9	525.00	472.50

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03/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with A.Perry re: Delphi derivative confirmations	1.8	240.00	432.00
03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared inquiries for the client re: debt documentation	0.9	200.00	180.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with J. Walker re: HQ Sarbanes link to audit testing	0.4	270.00	108.00
03/02/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Saginaw workpapers	0.5	450.00	225.00
03/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the selection criteria made by the audit team and wrote the statistical program to trim down the dataset before running batch 3	3.2	280.00	896.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to discuss model audit programs for Energy and Chassis	0.2	240.00	48.00
03/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed accounting memo and other information related to the Steel Purchase program	3.2	650.00	2,080.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	1.5	270.00	405.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing on jobs bank activity for fourth quarter	1.9	270.00	513.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of reconciling cash item for payments recorded to payables	2.9	270.00	783.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Began testing for all controls in Inventory cycle not yet started	3.1	280.00	868.00
03/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and evaluated open items in testing and request related to benefit liabilities	0.8	390.00	312.00
03/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed re: conference call on special tools issues with S. Szalony, M. Brenman, N. Hotchkin, L. High, J. Lowry and M. Stamenkovic	1.0	390.00	390.00
03/02/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Organized Follow-up list for Headquarter's Expenditure walkthrough review notes	1.0	280.00	280.00
03/02/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed SEC letter and our meeting with the company with S. Coulter, S. Simpson and B. Steiner	1.2	650.00	780.00
03/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created financial systems work papers	2.6	280.00	728.00
03/02/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Consulted with senior manager on march audit assignments	0.4	360.00	144.00
03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched information on Hyperion for long-term debt interest expense	1.9	200.00	380.00
03/02/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed draft minutes of February 13, 2006 audit committee meeting	0.3	620.00	186.00
03/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool testing documentation for review notes	2.5	280.00	700.00
03/02/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed responses from M. Lewis and J. Erickson regarding non-US income tax issues with J. Urbaniak	0.5	525.00	262.50
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Brenman, AERS Sr. Audit regarding AP testing	0.4	280.00	112.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared accrued expenses model audit program for Automotive Holdings Group	0.7	270.00	189.00
03/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Made the documentation for the journal entry testing for the first three quarters for Mexico plants	3.4	280.00	952.00
03/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 2004 Delphi headquarters stock incentive quarterly activity	1.8	200.00	360.00
03/02/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the fixed asset cycle of the Energy and Chassis Division.	3.7	290.00	1,073.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to our information request on tax rate adjustments at various Germany units	0.6	390.00	234.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Provided information to assistant finance director for Automotive Holdings Group re: allowance calculation	0.3	270.00	81.00
03/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the documentations for the journal entry testing for the third quarter for us plants in digital general ledger and sent out all the documentations for Delphi journal entry testing	2.1	280.00	588.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list based on meeting with divisional personnel to reflect the current status of open items	1.0	440.00	440.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed long term debt with K. Frantz	0.5	200.00	100.00
03/02/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 provision-to-return analysis	2.6	525.00	1,365.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools testing procedures for 2005 audit of Energy & Chassis	2.7	200.00	540.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participate in weekly business cycle control status meeting with A Kulikowski and J Volek	1.1	480.00	528.00
03/02/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Participated in Delphi-Packard discussions with Delphi management	0.7	450.00	315.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated the status of operations testing at headquarters	0.6	270.00	162.00
03/02/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Followed up on progress of sample selections and approach	2.1	450.00	945.00
03/02/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with D. Moyer, L. Tropea re: tax 404	0.5	525.00	262.50
03/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated treasury documentation and cleared review notes	3.9	280.00	1,092.00
03/02/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented sales testing.	4.0	200.00	800.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conversation with client re: certain sub account reconciliation for cash item	0.3	270.00	81.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with C. Alsager the analysis of Balance Sheet and Income Statement items	0.4	270.00	108.00
03/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised Quarterly Financial Report 4th quarter and resubmitted to Census Bureau	1.1	75.00	82.50
03/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Delphi headquarters termination costs for FAS 88 for the Mexican entities with J. Dokho	1.2	200.00	240.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed repair and maintenance selections for 2005 audit of Energy & Chassis	2.2	200.00	440.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented procedures applied to accrued expenses in the model audit program for Delphi Product and Service Solutions	1.1	270.00	297.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate and headquarters control testing status document	0.8	480.00	384.00
03/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed received confirmations for Delphi derivatives	1.4	240.00	336.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Prepaid Sundry	0.8	270.00	216.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented understanding of Safeguarding of Assets	2.0	290.00	580.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: cash adjustments	1.2	270.00	324.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed schedule of staff to work left to complete with L. Tropea	1.3	480.00	624.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Had discussion with V. Ziemke on scheduling of staff for march audit areas	1.3	525.00	682.50
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on updating long term debt narrative	1.5	200.00	300.00

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03/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated purchases and sales for Delphi Steel Management Program for the odd pages of the report received from D. Brewer	1.6	200.00	320.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Q4 Analytic explanation received from Delphi	0.7	280.00	196.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Accounts Payable Minority JV	0.7	270.00	189.00
03/02/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared interim property notes.	2.0	200.00	400.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accrued liability workpapers	0.7	490.00	343.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Accounts Receivable - GM	0.7	270.00	189.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets benchmark for Saginaw	1.8	480.00	864.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with D. Rhoades and V. Ziemke to discuss inventory summary report for partners	0.3	525.00	157.50
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list	0.5	390.00	195.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Property Plant & Equipment	0.9	270.00	243.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Obtained support from K. Frantz and tested long term debt selections and	2.0	200.00	400.00
03/02/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing workpapers for headquarters financial reporting	3.5	360.00	1,260.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Prepared for and attended meeting with automotive holdings group personnel, C. Alsager and E. Hoch re: remaining audit requests to finalize procedures	1.5	440.00	660.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: annual physical inventory adjustment for prior period for Energy and Chassis	0.3	240.00	72.00
03/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and evaluated open items in testing and request related to Thermal and Interior	1.2	390.00	468.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Began review of fixed asset additions testing for Energy & Chassis	1.7	270.00	459.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Summarized Inventory results for ineffective controls at Thermal and Interior	1.6	280.00	448.00
03/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with H Frank and discussed commodity trades	1.1	280.00	308.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on long-term debt	1.8	200.00	360.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Summarized Inventory results for ineffective controls at Steering	0.9	280.00	252.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Accounts Receivable - Non GM	0.8	270.00	216.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of the allowance for doubtful accounts supplemental audit program for the Steering division	1.2	270.00	324.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Notes Receivable	0.7	270.00	189.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted emails in response to emails received from J. Erickson and N. Lavigne regarding non-US income tax issues	1.3	390.00	507.00
03/02/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared SOD Testing Status Update document and attended meeting with client to discuss SOD Testing	3.0	525.00	1,575.00
03/02/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Replied to Delphi headquarter's related follow-up emails	1.0	280.00	280.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Minority Interest Liabilities	0.4	270.00	108.00
03/02/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with J Lamb to review Posting Entries testing selections.	1.5	360.00	540.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Began review of fixed asset disposal testing for Energy & Chassis	0.9	270.00	243.00

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03/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Participated in phone conversation regarding open expenditure control test related to credit memos	0.6	280.00	168.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to our information request on tax rate adjustments at various South Korea units	0.5	390.00	195.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	1.1	270.00	297.00
03/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on addressing manager questions in inventory substantive testing	3.8	240.00	912.00
03/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated allowance for doubtful accounts testing for Delphi Products and Service Solutions	2.1	240.00	504.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed workpaper and engagement status reports prepared by C. Snyder	0.5	650.00	325.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with D. Moyer, C. snyder, R. Favor, about Delphi tax internal control audit	0.5	525.00	262.50
03/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of 2004 and 2005 audit files on 3/2/06	0.8	100.00	80.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated accounts payable testing amongst audit seniors for the Delphi engagement	0.5	270.00	135.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes relating to the Delphi Steering division	1.4	270.00	378.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed quarterly review procedures with S. Lovelady for Energy & Chassis	0.4	270.00	108.00
03/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed requirements and communication with Deloitte and Touche Detroit re: accounts payable testing and local division responsibility	1.0	240.00	240.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury foreign exchange control testing	1.5	480.00	720.00
03/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item listing and submitted to Deloitte and Touche, Detroit	1.2	240.00	288.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Tooling	0.5	270.00	135.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to our information request on tax rate adjustments at various France units	0.7	390.00	273.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Account Receivable Allowances	0.6	270.00	162.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voicemail messages	1.0	650.00	650.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Verified if all hard copies work paper have been signed off	1.0	280.00	280.00
03/02/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared interim special tooling notes.	1.0	200.00	200.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed 12/31/05 AP lead sheet work paper reconciliation	0.4	280.00	112.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Held meeting with client to discuss questions on Fixed Assets reliance workpapers	1.0	290.00	290.00
03/02/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed annual physical inventory reconciliation testing	3.0	280.00	840.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented testing of additional selections for pre and post petition liabilities	1.5	200.00	300.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from M. Lewis regarding potential dual consolidated loss exposures	0.4	390.00	156.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tested and documented scrap expense controls	2.4	280.00	672.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed FDC Information Technology Controls Workpapers	2.0	650.00	1,300.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed on the disposal testing selections at the Steering division	1.8	240.00	432.00
03/02/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented RMA testing.	2.3	200.00	460.00
03/02/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated review of Thermal and Interior Expenditure workpapers	3.0	450.00	1,350.00

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03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in engagement status update discussion with V. Ziemke	0.5	650.00	325.00
03/02/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email	0.5	650.00	325.00
03/02/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and corresponded with various team members re: preparation of final schedule and assisted with preparation process of final schedules for January/February	2.9	375.00	1,087.50
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed special tools procedures for Energy and Chassis division with K McCoy	0.9	240.00	216.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for Safeguarding of Assets walkthrough meeting	0.4	290.00	116.00
03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: open items list for marketable securities testing	0.6	200.00	120.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed senior manger review notes for accounts payable testing of Delphi Product and Service Solutions	1.4	270.00	378.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liability and operations workpapers	1.9	490.00	931.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed AP reconciliation for accounts	1.2	280.00	336.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Initiated creation of DPSS Revenue workpapers in audit file	1.0	290.00	290.00
03/02/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with C Hewlett to review Commercial Paper and Money Market testing selections.	1.0	360.00	360.00
03/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: Delphi derivatives hedge designation forms	1.5	240.00	360.00
03/02/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Posting Entries testing results.	2.5	360.00	900.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed inventory subaccount variances with Delhi Saginaw staff	1.7	240.00	408.00
03/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked and debugged the program to make sure we picked up all the journal entries marked for selections	1.5	280.00	420.00
03/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed financial systems processes with M Whiteman	1.2	280.00	336.00
03/02/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with client to obtain testing documentation for headquarters financial reporting	0.6	360.00	216.00
03/02/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Documented results of Deloitte's review of management's assessment in Deloitte deficiency tracker for fixed asset cycle of Energy and Chassis Division.	3.3	290.00	957.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Finance Manager regarding AR aging variance	0.4	280.00	112.00
03/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated internal controls related to headquarters areas to determine the scope of testing	0.8	650.00	520.00
03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed the difference in the term loan discount amortization and the confirmation received	2.3	200.00	460.00
03/02/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed depreciation and impairment with L. Marion	0.4	650.00	260.00
03/02/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and amended tax opens items list	0.8	525.00	420.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 deliverable and made audit input selections	3.1	490.00	1,519.00
03/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Szalony re: debrief on the results of the special tools call and testing	0.6	390.00	234.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with D Moyer, L Tropea, R Favor re: Delphi tax internal control audit	0.5	480.00	240.00
03/02/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed and reviewed review notes for Delphi SOD Testing workpapers with D. Tauro	2.0	525.00	1,050.00

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03/02/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for meeting on SEC letter	1.3	650.00	845.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new template for additional at AP testing	0.4	280.00	112.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed purchase orders received for construction work in progress for 2005 audit of Energy & Chassis	1.7	200.00	340.00
03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed confirmation issues with the received confirmations and the originals needed	0.4	200.00	80.00
03/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed financial systems processes with financial audit team	0.8	280.00	224.00
03/02/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with G.Naylor regarding outstanding items in accounts receivable testing	2.1	240.00	504.00
03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed model audit program from prior year re: long-term debt testing	3.4	200.00	680.00
03/02/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Initiated reviewed of Thermal and Interior Expenditure benchmark workpaper	1.0	450.00	450.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with L. Tropea, C. Snyder, R. Favor, re: Delphi tax internal control audit	0.5	490.00	245.00
03/02/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed SEC letter with J. Sheehan, A. Vondra and M. Loeb	2.4	650.00	1,560.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with C. Garga regarding fixed asset disposals and special tooling open items for Thermal and Interior	2.5	270.00	675.00
03/02/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed testing papers for the headquarter's Expenditure cycle	2.0	280.00	560.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed Fidelity request with B. Murray	0.5	270.00	135.00
03/02/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed November 2005 deferred analysis	3.1	525.00	1,627.50
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented temporary layoff expense detail as provided by client for Automotive Holdings Group	1.3	240.00	312.00
03/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of revenue for Thermal and Interior	3.6	390.00	1,404.00
03/02/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Attended conference call with B. Plumb, B. Steiner, D. Olmore, D&T general counsel re: information related to balances at spin off from GM	2.0	670.00	1,340.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed questions on model audit programs with E. Hoch for Energy & Chassis	0.2	270.00	54.00
03/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with B. Plumb, J. Augton, S. Coulter, B. Steiner and others regarding open SEC issues	1.5	650.00	975.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics for Delphi audit	1.1	490.00	539.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	2.8	270.00	756.00
03/02/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation of Treasury Cash Management - Commercial Paper based on discussions with C Hewlett.	1.0	360.00	360.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented CJV testing for China entity	1.8	270.00	486.00
03/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: Delphi derivatives hedging position forms	1.3	240.00	312.00
03/02/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed annual physical inventory compilation testing	3.0	280.00	840.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attend energy and chassis meeting with C. Alsager re: remaining audit requests to finalize procedures	1.5	440.00	660.00

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03/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed prior year workpapers for long-term debt testing procedures	2.7	200.00	540.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension and other post employment assumptions for Delphi Corporation benefit liability	1.6	270.00	432.00
03/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering fixed asset and special tooling workpapers	0.9	490.00	441.00
03/02/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items related to non-US income tax audit with A. Miller	2.9	525.00	1,522.50
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared internal control memo for Europe testing of the SAP Application	2.3	525.00	1,207.50
03/02/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on fixed asset cycle for Energy and Chassis Division to determine whether reliance can be taken.	3.8	290.00	1,102.00
03/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 3/2/2006	3.5	290.00	1,015.00
03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with assistant finance director, finance manager, S. Szalony and E. Hoch re: Automotive Holdings Group open items and expected date to receive.	0.8	270.00	216.00
03/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Obtained team members schedules, updated staff calendar and distributed to all team members	1.7	100.00	170.00
03/02/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended conference call with B. Plumb, B. Steiner, S. Coulter, D&T general counsel re: information related to balances at spin off from GM	2.0	450.00	900.00
03/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed purchase orders for special tools selections for 2005 audit of Energy & Chassis	1.9	200.00	380.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Worked on internal control audit budget for March and April	1.6	525.00	840.00
03/02/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting	4.0	360.00	1,440.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended conference call with Packard personnel and K. Ferrer re: special tooling accounting questions	1.5	440.00	660.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of GMIO Sales	0.5	270.00	135.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Notes Payable	0.7	270.00	189.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tested and documented consignment control activity	1.4	280.00	392.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets re-performance fieldwork for Saginaw	1.3	480.00	624.00
03/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Revised open items list for 3/2/2006	3.5	290.00	1,015.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed senior manger review notes for product discounts and co-op accruals, brand accruals at Delphi Product and Service Solutions	3.4	270.00	918.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Met with S. Warnack and J. walker on March audit responsibilities for internal controls audit	0.4	525.00	210.00
03/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with B. Plumb, A. Vondra, J. Sheehan and M. Loeb regarding discussions with the SEC	1.0	650.00	650.00
03/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items related to non-US income tax audit with J. Urbaniak	2.9	390.00	1,131.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested supports from N. Leach, AP regarding AP testing	0.2	280.00	56.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.7	480.00	816.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Sundry Liabilities	0.9	270.00	243.00

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03/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset beginning balance testing for Energy & Chassis	1.4	270.00	378.00
03/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed FAS 88 calculations received from J. Dokho compared to pension summary sheet	2.7	200.00	540.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open items list with changes from meeting with client for Energy and Chassis	2.1	240.00	504.00
03/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and cleared review notes related to employee cost walkthrough	3.2	280.00	896.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for inventory subaccounts for Delphi Steering division	1.9	240.00	456.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing procedures for inventory compilation for the Delphi Steering division	0.9	270.00	243.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process overall status re: Delphi	1.4	480.00	672.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list with changes from meeting with client for Automotive Holdings Group	1.9	240.00	456.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed methods for communicating audit approach to staff	0.7	480.00	336.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: corporate and headquarter control testing	0.5	480.00	240.00
03/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 3/2/2006	3.3	290.00	957.00
03/02/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Commercial Paper and Money Market testing results.	2.0	360.00	720.00
03/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tested and documented delivery exception reports	1.8	280.00	504.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched and provided Delphi accounting policy on special tools to French audit team	0.7	270.00	189.00
03/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of reconciling cash item for booking to different cash sub-account cash received	2.6	270.00	702.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Obtained status update of the items received for divisional open requests	0.5	440.00	220.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for meeting with D. Bayless on Friday	1.6	525.00	840.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarters operations information as provided by client	3.3	240.00	792.00
03/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and documented audit process applied to the year-end inventory analysis and significant fluctuations in inventory for Delphi Product and Service Solutions	2.3	270.00	621.00
03/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and discussed with M. Stamenkovic re: Deloitte & Touche testing for the special tools issue	1.5	390.00	585.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list with Deloitte senior group	1.1	240.00	264.00
03/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: temporary layoff expense account at Automotive Holdings Group	1.6	240.00	384.00
03/02/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Wrote the documentation for the selections for income statement accounts for the first three quarters in the digital general ledger system	2.5	280.00	700.00
03/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated disclosure adjustment discovered with the push down of restatement entries by sector	2.2	270.00	594.00
03/02/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on accrued liabilities testing	2.1	200.00	420.00
03/02/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed risk management program partner memos from full scope units	1.5	670.00	1,005.00
03/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting to discuss security of assets for DPSS	1.8	390.00	702.00

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03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued testing of Employee Cost Cycle	1.2	290.00	348.00
03/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with B. Ford re invoice correction procedure	0.6	100.00	60.00
03/02/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Initiated testing of Safeguarding of Assets at Northfield location	1.4	290.00	406.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes from M. Bernmen, AERS Senior regarding additional AP testing	0.5	280.00	140.00
03/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented information received on specific legal matters received for client	2.6	390.00	1,014.00
03/02/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed testing of headquarters financial reporting controls	2.0	360.00	720.00
03/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with A. Kulikowski and J. Volek re: status of business process testing	1.1	480.00	528.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated quarterly internal control procedures checklist	0.5	280.00	140.00
03/02/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Expenditure cycle review notes for headquarter's walkthroughs	3.0	280.00	840.00
03/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with J Green re: treasury foreign exchange, commodity, and inter-company loan control testing with H Frank	0.9	480.00	432.00
03/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process internal controls audit update with Delphi, A. Kulikowski, J. Volek	1.1	525.00	577.50
03/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated and requested documentation for treasury business cycle testing	3.4	280.00	952.00
03/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of the receivable final leadsheet and aged analysis for the Steering division	2.1	270.00	567.00
03/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the jobs bank reserve rollforward schedule and determined testing approach	1.0	440.00	440.00
03/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed disposal of several assets in the 4th quarter 2005 with Delphi engineers	1.7	240.00	408.00
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised reviewed notes from work paper Sales Revenue 9/30/05 and 12/31/05	0.7	280.00	196.00
03/02/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared final reconciliation of data and reconciled amount from system to monthly statement for January/February	1.1	375.00	412.50
03/02/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Verified variance explanation provided by Delphi management against email confirmations.	1.8	280.00	504.00
03/02/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed variances of Non GM Sales	0.4	270.00	108.00
03/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Packard workpapers	1.0	450.00	450.00
03/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed notes re: other comprehensive income for Delphi derivatives	1.7	240.00	408.00
03/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and discussed receivable reconciling items with K. Price	1.3	390.00	507.00
03/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed contingent liabilities related to non-US income taxes with J. Urbaniak	0.8	390.00	312.00
03/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Researched accounting treatment for disposal of assets	2.3	270.00	621.00
03/03/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing levels and requests for each manager.	2.0	650.00	1,300.00
03/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed work papers to ensure that all notes had been cleared.	1.2	280.00	336.00
03/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury and headquarter design and control deficiencies	1.9	480.00	912.00
03/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with L. Marion, B. Plumb and J. Aughton regarding open accounting and auditing issues	1.0	650.00	650.00

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03/03/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Assessed adequacy of test procedures performed by management on fixed asset cycle for Energy and Chassis Division to determine whether reliance can be taken.	3.8	290.00	1,102.00
03/03/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Replied to Delphi headquarter's related follow-up emails	1.0	280.00	280.00
03/03/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the remaining open items and status update of items received today	1.0	440.00	440.00
03/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed current list of deficiencies and client responses	1.0	650.00	650.00
03/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with D. Bayless, L. Tropea and J. Aughton to discuss the status of various deficiencies and entity level controls	1.0	650.00	650.00
03/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated property insurance policy premium and provided questions to client re: differences	0.3	270.00	81.00
03/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conversation with client re: insurance premium payment difference	0.3	270.00	81.00
03/03/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from G. Borelli, OSA Analyst	0.4	280.00	112.00
03/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client in regards to additional support items requested for accrued expenses at Delphi Product Service Solutions	0.7	270.00	189.00
03/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conversation with client re: cost estimate support for environmental selections	0.5	270.00	135.00
03/03/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Participated in team scheduling/planning call	0.4	290.00	116.00
03/03/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed assets control testing related to remediated controls	3.1	280.00	868.00
03/03/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails (re: staffing, international status)	0.3	650.00	195.00
03/03/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Borelli, OSA Analyst regarding clarification to Q4 Analytic	0.5	280.00	140.00
03/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: ERS staffing	0.5	450.00	225.00
03/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with D Moyer in regards to accrued expenses and inventory reserve review notes for Delphi Product and Service Solutions	0.6	270.00	162.00
03/03/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed a portion of the accrual workpapers for the Thermal and Interior division	3.8	650.00	2,470.00
03/03/06	KWOK, WYNETTE KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Attachment J - Deficiencies list	0.8	280.00	224.00
03/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed documentation for model audit procedures for property, plant and equipment for 2005 audit of Energy & Chassis	2.6	200.00	520.00
03/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued documentation of independent Inventory testing	3.9	280.00	1,092.00
03/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled valuation detail to provide to Deloitte actuary for testing procedures	0.9	270.00	243.00
03/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.8	480.00	864.00
03/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed scheduling for Packard division	0.4	480.00	192.00
03/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided by client in regards to excess and obsolete analysis for Delphi Product Service Solutions	1.2	270.00	324.00
03/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of inventory lower cost of market reserve analysis	0.6	490.00	294.00
03/03/06	LOVELADY, SUSAN L	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created open items list for 3Q05 Journal Entries for Delphi review	1.4	270.00	378.00
03/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read Delphi prepared assumption memo	0.5	270.00	135.00

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03/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed status of Expenditure and Financial Reporting cycles	0.7	280.00	196.00
03/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for 3/2/2006 for distribution to client	1.7	290.00	493.00
03/03/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded pension, life and welfare files and began review	3.9	490.00	1,911.00
03/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of payroll liability workpapers for Headquarters	0.4	490.00	196.00
03/03/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly status meeting with B. Plumb, J. Aughton M. Crowley, D. Moyer and S. Szalony	1.0	390.00	390.00
03/03/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended consultation discussion re: Saginaw payroll workpapers	0.7	450.00	315.00
03/03/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Wrote the documentation for the selections for income statement accounts for the fourth quarter in sap and dgl system	2.2	280.00	616.00
03/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented second environmental selection status corroboration with lawyer reports	2.4	270.00	648.00
03/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi headquarters stock incentive compensation beginning balances for the 2005 rollforward	2.1	200.00	420.00
03/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering inventory workpapers	0.6	490.00	294.00
03/03/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in a status meeting to determine the scope and staffing of testing to be conducted by Deloitte during the week of March 6, 2006.	0.8	290.00	232.00
03/03/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with J. Juhasz regarding open items in inventory testing	1.8	200.00	360.00
03/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented incurred but not reported valuation and testing procedures	0.6	270.00	162.00
03/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed sample of support for sales detail for Delphi Medical Systems	0.4	270.00	108.00
03/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in post meeting discussion to develop next steps with L. Tropea and J. Aughton	0.5	650.00	325.00
03/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched warranty issue raised in SEC letter dated January 5	1.2	650.00	780.00
03/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with M Whiteman and discussed financial systems processes follow up items	1.2	280.00	336.00
03/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed fourth quarter analytical review file received from financial analyst for 2005 audit of derivatives for Headquarters	1.4	200.00	280.00
03/03/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Wrote the journal entry testing procedures for the fourth quarter for the sap system	1.1	280.00	308.00
03/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed 2005 income tax rate reconciliation and tax contingency with A. Nellis	1.0	525.00	525.00
03/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for disposal selections at Steering division	1.4	240.00	336.00
03/03/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with R. Favor & J. Erickson re: 2005 income tax contingency	0.5	295.00	147.50
03/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting to discuss the energy and chassis internal controls over asset impairment	1.0	440.00	440.00
03/03/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Continued documenting testing of Employee cost	1.2	290.00	348.00
03/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim interest expense worksheet	0.3	270.00	81.00

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03/03/06	MCOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Held pre-client meeting with L. Tropea to discuss the agenda and outcomes of the meeting with D. Bayless	0.5	650.00	325.00
03/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate and headquarter documentation standards	0.5	480.00	240.00
03/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 income tax rate reconciliation	1.2	525.00	630.00
03/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi headquarters other postretirement summary disclosure sheet	1.8	200.00	360.00
03/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process testing at each division	0.8	480.00	384.00
03/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Analyzed and documented 2004 foreign pension in local currency disclosure sheet	1.9	200.00	380.00
03/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with M. Wilkes regarding Deloitte final Sarbanes procedures	1.3	390.00	507.00
03/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received from client on follow-up items in litigation review	4.0	390.00	1,560.00
03/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed testing procedures performed at Energy and Chassis related to Automotive Holdings Group account balances	3.9	240.00	936.00
03/03/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed new headquarter's Expenditure cycle control objective templates	2.0	280.00	560.00
03/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated with client to provide access to files in our procession	1.7	390.00	663.00
03/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed procedures for Steering division disposal testing with Deloitte seniors	0.8	240.00	192.00
03/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and attended meeting at Delphi Thermal and Interior to discuss status of audit open items with accounting staff	1.5	270.00	405.00
03/03/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Filled out model audit program sections re: debt confirmation procedures and generally accepted accounting principles considerations	1.8	200.00	360.00
03/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi Steering finance personnel re: audit status and open items	1.1	270.00	297.00
03/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury commodities hedge confirm testing	1.4	480.00	672.00
03/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the property tax accrual support for the energy and chassis balance as of year-end	1.0	440.00	440.00
03/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed contingent liabilities related to non-US income taxes with A. Miller	0.8	525.00	420.00
03/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of 2004 and 2005 audit files on 3/3/06	0.8	100.00	80.00
03/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 3/2/2006	2.5	290.00	725.00
03/03/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on clearing notes for A/P testing	1.8	200.00	360.00
03/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated purchases and sales for Delphi Steel Management Program for the even pages of the report received from D. Brewer	0.9	200.00	180.00
03/03/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on documenting pre and post petition liabilities testing	2.2	200.00	440.00
03/03/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Independently tested control activities within the fixed asset cycle of the Energy and Chassis Division for which Deloitte was unable to re-perform the test procedures conducted by management.	3.7	290.00	1,073.00
03/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with J. Kay re procedures on Delphi engagement for server back-ups	0.5	100.00	50.00
03/03/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Worked on internal control audit budget for March and April	0.3	525.00	157.50

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03/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to inquiries from participating offices re: scope of services for tax related matters	1.3	440.00	572.00
03/03/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented RMA testing.	3.0	200.00	600.00
03/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed incurred but not reported liability detail with Delphi third party provider	0.3	270.00	81.00
03/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed updated testing on Thermal and Interior special tooling projects in net gain position	0.6	270.00	162.00
03/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Retrieved asset values for property disposal selections	0.4	240.00	96.00
03/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed status of Inventory cycle across all divisions tested to determine effectiveness	1.9	280.00	532.00
03/03/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	met with client to discuss fixed asset testing	1.1	290.00	319.00
03/03/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with client to obtain testing documentation for headquarters financial reporting	0.3	360.00	108.00
03/03/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings.	1.9	650.00	1,235.00
03/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with L. Marion on Status of open items	1.2	650.00	780.00
03/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for Saturday update meeting with C. Alsager, D. Ralbusky, and K. Urek	0.6	270.00	162.00
03/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for consolidated accounts receivable allowance for doubtful accounts	1.7	240.00	408.00
03/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed adjustments to income tax expense at selected non-US units	3.8	390.00	1,482.00
03/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared analysis of year-end FAS 48 reserve for Delphi Product Service Solutions	0.8	270.00	216.00
03/03/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Had discussion with internal controls team on scheduling for march audit areas	1.2	525.00	630.00
03/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in status meeting with M. Crowley, B. Plumb, J. Shehan and L. Marion.	0.7	650.00	455.00
03/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson and A. Nellis re: 2005 tax rate reconciliation	0.5	525.00	262.50
03/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in engagement status discussion and feedback on workpaper review comments with L. Tropea	0.5	650.00	325.00
03/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions inventory, accrued liability and receivable workpapers	1.7	490.00	833.00
03/03/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset independent testing	2.9	280.00	812.00
03/03/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Reperformed procedures executed by management to test internal controls in the fixed asset cycle of the Energy and Chassis Division.	3.1	290.00	899.00
03/03/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Researched the discrepancies between the number of lines in tab 10 and tab 4, revised the threshold for test 4d and reran the program for trimming the dataset	3.1	280.00	868.00
03/03/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and cleared review notes related to treasury walkthrough	3.2	280.00	896.00
03/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Determined adequate coverage of Automotive Holdings Group trial balances.	3.9	270.00	1,053.00
03/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Tax Information Technology Controls Workpapers	3.0	650.00	1,950.00
03/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and discussed SAS 99 questions with assistant finance director for Energy & Chassis	1.1	270.00	297.00
03/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed SAS 99 journal entry testing questions with S. Lovelady	0.6	270.00	162.00